



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

2009

FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
SAN RAMON, CALIFORNIA

SAN RAMON VALLEY FIRE  
PROTECTION DISTRICT  
SAN RAMON, CALIFORNIA



COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2009  
PREPARED BY THE ADMINISTRATIVE SERVICES DIVISION

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
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# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

### DIRECTORY OF OFFICIALS

#### BOARD OF DIRECTORS

Nick Dickson  
President

Roxanne W. Lindsay  
Vice President

Thomas J. Linari  
Director

Jennifer G. Price  
Director

Kenneth W. Sandy  
Director

#### PRINCIPAL STAFF

Richard Price  
Fire Chief

Michael Picard  
Battalion Chief

Susan F. Brooks  
District Clerk

John E. Viera  
Battalion Chief

Bryan Collins  
Assistant Fire Chief Operations

Derek Krause  
Division Chief

Steven J. Hart  
Assistant Fire Chief  
Support Services

Robert J. Leete  
Administrative Services  
Director

Christina Jamison  
Fire Marshal

Gloriann Sasser  
Finance Supervisor

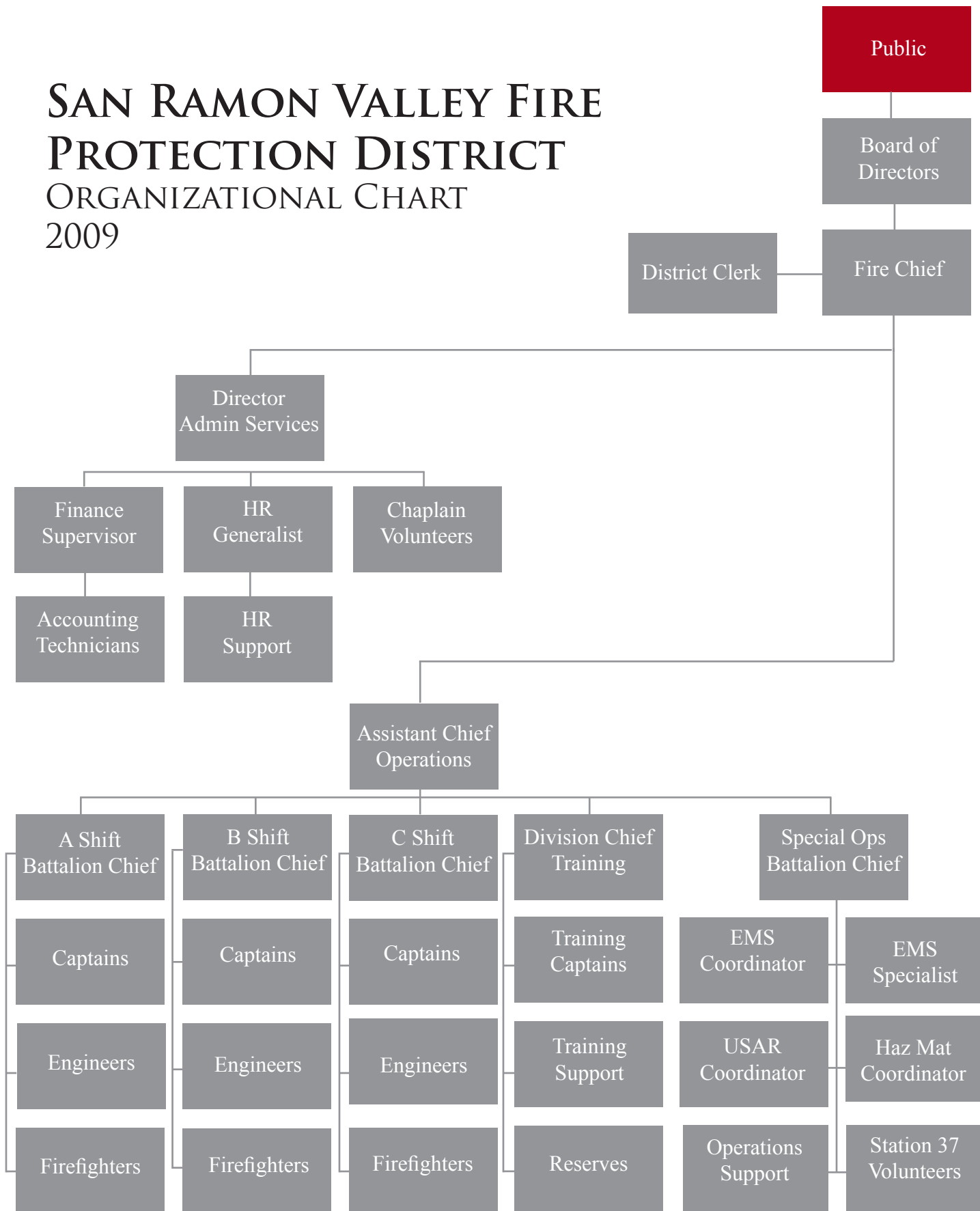
Jack Barton  
Battalion Chief

Steve Call  
Technology Systems Manager

Michael T. Brown  
Battalion Chief

Denise Pangelinan  
Communications Center Manager

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT ORGANIZATIONAL CHART 2009





District  
Counsel

Division Chief  
Fire Marshal

Fire Prevention  
Support

Deputy  
Fire Marshal

Deputy  
Fire Marshal

CERT  
Coordinator

Code  
Compliance  
Officers

Plans  
Examiner

Fire  
Prevention  
Specialists

Fire  
Inspectors

Assistant Chief  
Support  
Services

Communications  
Center  
Manager

Fleet  
Mechanics

Technology  
Systems  
Manager

Support Services  
Support

District  
Aides

Dispatch  
Supervisors

GIS  
Technician

Information  
Systems  
Technician (PT)

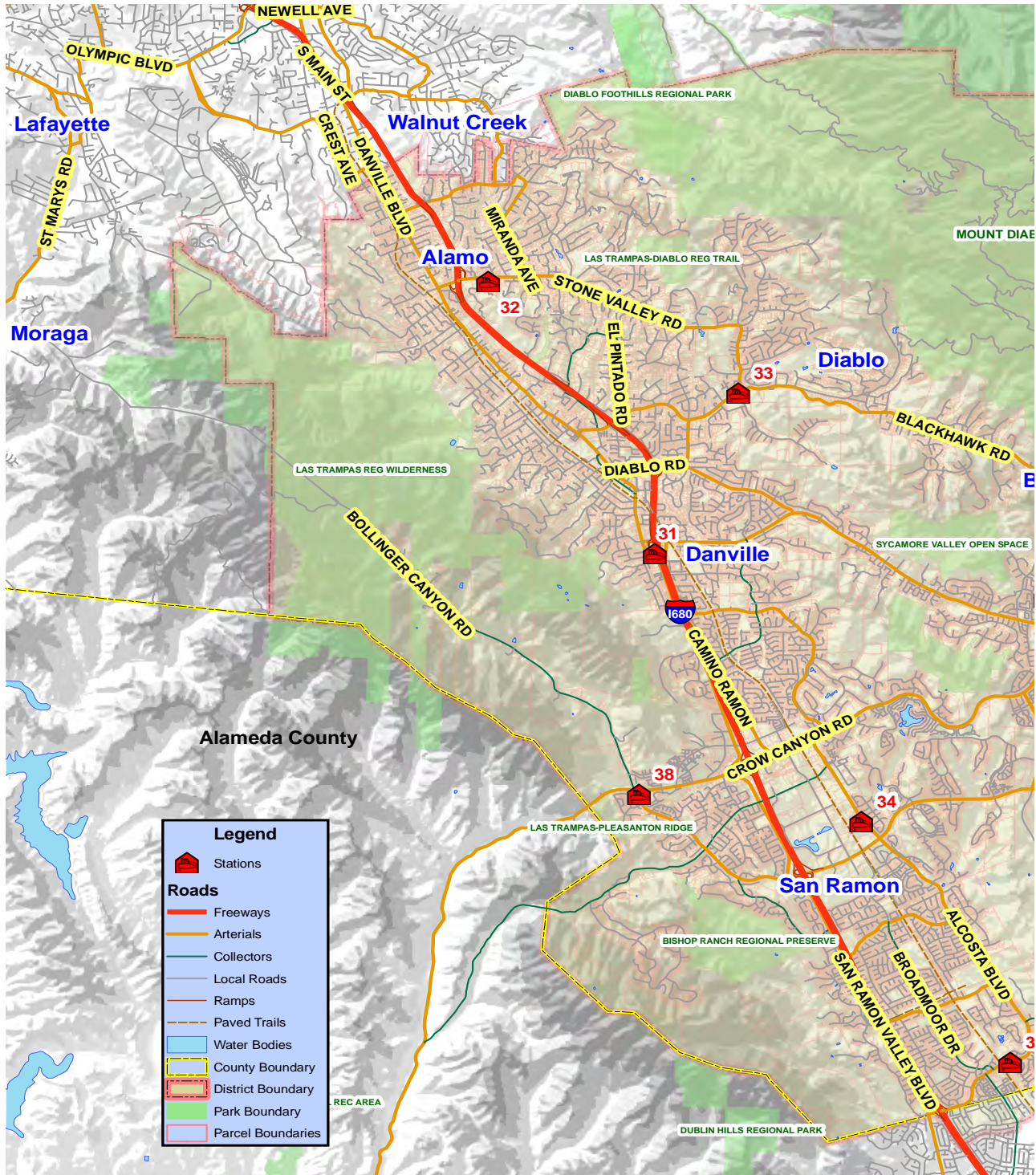
Dispatchers

Information  
Systems  
Technician

Radio  
Technician (PT)

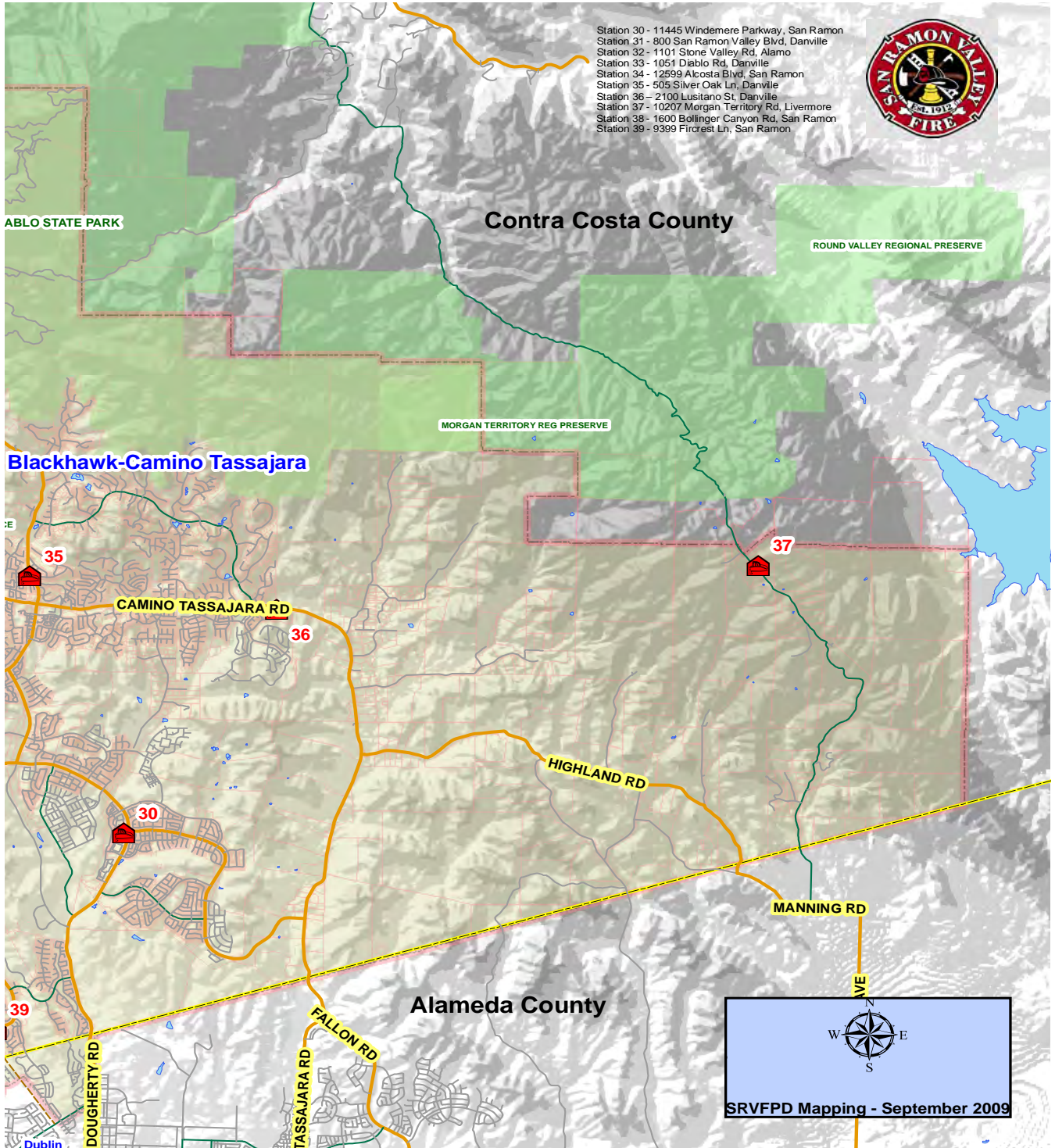
Comm Reserve  
Coordinator

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT





# DISTRICT BOUNDARIES



# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

## STATIONS AND FACILITIES



**STATION 30**  
11445 WINDEMERE PARKWAY  
SAN RAMON



**STATION 31**  
800 SAN RAMON VALLEY BLVD.  
DANVILLE



**STATION 32**  
1101 STONE VALLEY ROAD  
ALAMO



**STATION 33**  
1051 DIABLO ROAD  
DANVILLE



**STATION 34**  
12599 ALCOSTA BLVD.  
SAN RAMON



**STATION 35**  
505 SILVER OAK LANE  
BLACKHAWK

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

## STATIONS AND FACILITIES CONT.



**STATION 36**  
2100 LUSITANO STREET  
DANVILLE



**STATION 37**  
10207 A MORGAN TERRITORY ROAD  
MORGAN TERRITORY



**STATION 38**  
1600 BOLLINGER CANYON ROAD  
SAN RAMON



**STATION 39**  
9399 FIRCREST LANE  
SAN RAMON



**ADMINISTRATION**  
1500 BOLLINGER CANYON ROAD  
SAN RAMON



**TRAINING SITE**  
6100 CAMINO TASSAJARA ROAD  
TASSAJARA



# SAN RAMON VALLEY FIRE PROTECTION DISTRICT

(925) 838-6600  
Fax (925) 838-6629  
[www.firedepartment.org](http://www.firedepartment.org)

October 1, 2009

Board of Directors  
San Ramon Valley Fire Protection District  
1500 Bollinger Canyon Road  
San Ramon, California 94583

Members of the Board:

We are pleased to present the San Ramon Valley Fire Protection District Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2009.

This report has been prepared by the Administrative Services Division following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA) and is in conformance with generally accepted accounting principles for state and local governmental entities established by the Governmental Accounting Standards Board (GASB). Responsibility for the accuracy, completeness and fairness of the presented data and the clarity of presentation, including all disclosures, rests with the management of the District.

## THE REPORTING ENTITY – PAST AND PRESENT

### HISTORY AND FORMATION OF SAN RAMON VALLEY FIRE PROTECTION DISTRICT

The San Ramon Valley Fire Protection District is an outgrowth of many years of maturation. Its early beginning took place 97 years ago at a meeting of the Danville Improvement Club. The meeting held on March 19, 1912, was comprised of the leading ladies and men of Danville. At this meeting, it was decided that a volunteer fire department needed to be organized. The idea was unanimously approved, and the name Danville Farm Defense Fire District was established. In 1921, a state law permitted the organization of special fire districts and empowered them with the authority to levy a tax for their support. Thus, on September 6, 1921, the Danville Farm Defense Fire District became the Danville Fire Protection District, an independent fire district and a political subdivision of the State of California. The official boundaries were re-designated to encompass Alamo, Danville, Sycamore and Green Valley School Districts, an area of approximately fifty (50) square miles.

In 1963, Contra Costa County reorganized its East County Fire Protection District into the San Ramon Fire Protection District, an independent district. In December 1979, Local Agency Formation Commission (LAFCO) initiated the consolidation of the Danville Fire Protection District and the San Ramon Fire Protection District. On July 1, 1980, with the merger complete, the two Districts were renamed the San Ramon Valley Fire Protection District (SRVFPD). The new District serviced the communities of

Alamo, Blackhawk, Danville, Diablo and San Ramon, a 70 square mile area. The organization was comprised of 4 fire stations, 27 emergency vehicles and 71 employees. With the reorganization of these two districts, the newly formed District became governed by 5 locally elected Board of Directors, independent of the County Board of Supervisors.

Some ten years later, the San Ramon Valley Fire Protection District and the Tassajara Fire Protection District initiated a merger process. In January 1991, LAFCO completed the annexation of all territories of the Tassajara Fire Protection District and transferred them to the San Ramon Valley Fire Protection District, which included Tassajara Valley and the southern boundary of Morgan Territory. Simultaneously, the Tassajara Fire Protection District was dissolved.

In July 1997, the San Ramon Valley Fire Protection District and the City of San Ramon moved forward with an annexation of the Dougherty Regional Fire Authority to the SRVFPD. With this annexation, the District extended its fire service boundary to the Contra Costa/Alameda County line.

Over the last twelve years, the District has accomplished many notable achievements, including a number of administrative staffing enhancements, new station facilities for its citizens and improved apparatus in the field. These successes have proven to be very beneficial to the communities which the District serves.

The San Ramon Valley Fire Protection District's evolution over the past 97 years is remarkable and its endeavors impressive. Below is a summary of key milestones and accomplishments since its inception.

## MARCH 1912

A "Fireman's Ball" was held to finance the Danville Farm Fire Defense District. The net proceeds of \$100 realized at the event were deposited into the first bank account.

## APRIL 1922

The Danville Fire Protection District (DFPD) purchased its first fire truck for \$4,140. The new truck was a Reo-American La France, which replaced a trailer equipped with ten 10-gallon milk cans full of water. The volunteer, who got to the trailer first, hitched it to their vehicle and pulled it to the fire. Gunnysacks were soaked in the water and then used to beat out the fire.



## MAY 1942

At the height of the war years, government defense funds were provided to have a man sleep in the firehouse.

## OCTOBER 1942

The Danville Fire Protection District entered the County Mutual Aid plan.

## JANUARY 1958

A second firehouse was completed and located in Alamo.

## JANUARY 1966

The Danville Fire Protection District established its first training program with the objective of developing new recruits with the ability to properly, safely and efficiently use the tools and equipment normally carried on fire apparatus.



## JULY 1969

The DFPD purchased land to relocate and construct Station 1 at 800 San Ramon Valley Boulevard in Danville and renamed it Station 31.

## FEBRUARY 1975

The DFPD completely modernized its communications system.

## MAY 1975

The DFPD received its first ambulance donated through the "Helen Howell Fundraiser."

## JANUARY 1977

The DFPD received an improved Class Rate from Class 5, issued in 1962, to Class 4. This illustrated an adequate level of fire protection facilities provided and maintained within the rapidly growing communities protected.



## JANUARY 1978

As a result of population growth, emergency medical response service for the DFPD increased 42% over those in 1976.

## FEBRUARY 1984

The San Ramon Valley Fire Protection District began staffing its ambulance units with paramedic service through a public/private partnership with John Muir Hospital.

## JULY 1989

Issued \$13,100,000 Certificates of Participation for the acquisition and construction of certain land, equipment and capital improvements within the District. The primary projects included the construction of Station 36, Station 38 and the Administrative Office Building, and the remodeling of Station 31 and Station 33.

## APRIL 1992

Station 36, located in Tassajara Valley, was staffed to provide 24-hour protection. This station was formerly a volunteer-staffed station under the former Tassajara Fire Protection District.

## MAY 1993

Refinanced Certificates of Participation issued in 1989 in an aggregated principal amount of \$10,500,000.

## FEBRUARY 1995

A public safety trailer called the “Safety House” was added to the District’s fleet, allowing the Fire Prevention Division to teach home fire safety to school age children.

## JULY 1997

The SRVFPD published its first community newsletter, serving 38,000 households in the area. The newsletter provides timely information on seasonal fire prevention issues.

## JULY 1997

The SRVFPD negotiated a “Single Paramedic Program” with Contra Costa County Emergency Medical Services, beginning the conversion to a Firefighter/Paramedic ambulance service.

## SEPTEMBER 1997

The SRVFPD’s Communication Center became accredited for pre-arrival medical instructions and call triaging. The District has consistently maintained this accreditation.

## FEBRUARY 1999

As a result of a rating review, the Insurance Services Office (ISO) granted the SRVFPD an upgrade from Class 3 to Class 2 in the urban/suburban area. This improved rating tremendously impacts the community the District serves. Commercial buildings can save from 2.5% to 4.5% on their base fire insurance rates. Nationally, only 1% of agencies hold this prestigious achievement. The District is a Class 5 in the rural areas and a Class 8 in the very remote rural areas.

## JULY 1999

The Board of Directors designated the Fire Chief as the first Treasurer of the District.

## OCTOBER 1999

The SRVFPD gained “fiscal management” independence from Contra Costa County for financial reporting services. With the hiring of the District’s first Chief Finance Officer in March of 1999, an “in-house” payroll, accounting and cash management system commenced, terminating the District’s contractual agreement with Contra Costa County.

## JULY 2000

The SRVFPD entered into a seven-year contract with Local 3546, a Memorandum of Understanding covering July 1, 2000 through June 30, 2007.

## SEPTEMBER 2000

A Chaplaincy program, operating in a non-denominational setting, was instituted with its primary purpose to assist District personnel and their families for life needs. During the year, the program began “outreach” assistance into the community.



### JANUARY 2001

The District formed an official Honor Guard with the mission to provide honor and respect to firefighters who have fallen in the line of duty serving their community and country and to instill respect for national, state and local flags.

### FEBRUARY 2001

Reclassified two Fire Prevention Inspector positions to Deputy Fire Marshal, reorganizing the internal structure of the Division to provide better service to the community.

### JUNE 2001

The SRVFPD broke ground for Station 30, located in Dougherty Valley. This turnkey facility, built and equipped by local developers, opened on June 1, 2002.

### NOVEMBER 2001

The District began staffing every first run unit with one Paramedic for every emergency call.

### DECEMBER 2001

The District prepared its first Comprehensive Annual Financial Report for evaluation and award consideration by the Government Finance Officers Association and the California Society of Municipal Finance Officers Association.

### NOVEMBER 2002

The District held its first annual Employee Recognition Dinner and Awards Ceremony to acknowledge the efforts put forth by each and every employee.

### JUNE 2003

The Board of Directors adopted a new “mission” statement as a result of the strategic planning process.

### JUNE 2003

Refinanced Certificates of Participation issued in 1993 for an aggregated principal amount of \$8,910,000.

### AUGUST 2003

The District’s Rescue Division was awarded Certification as an Office of Emergency Services “Medium Rescue Unit.” This certification is an important acknowledgement of the District’s ongoing effort to provide emergency services during major disaster incidents.

### MARCH 2004

The District instituted the Citizen’s Emergency Response Team in coordination with the Town of Danville, City of San Ramon, San Ramon Valley Unified School District and Contra Costa County Office of Emergency Services.



## JULY 2004

The District placed into service a Type 1 Communication Support Unit, the first totally self-contained mobile communications post in Contra Costa County.

## MARCH 2005

The SRVFPD, along with the American Heart Association, Contra Costa County Emergency Medical Service Agency and the San Ramon Regional Medical Center, started the Public Access Defibrillation Program. The program places Automatic External Defibrillators in schools, public buildings and businesses.

## JUNE 2006

Issued \$9,485,000 Certificates of Participation for the acquisition and construction of certain land, equipment and capital improvements within the District. The primary projects included the relocation and construction of Station 36, replacement of station 32 in Alamo and construction of an apparatus storage building at Station 31.

## JUNE 2007

The District hired its first full-time Technology Manager, and conducted a complete reassessment of the District's Intergraph Computer-aided Dispatch System. This reconfiguration of the matrix, deployment plan and dispatch workflow was the most significant enhancement to the District's Computer-aided Dispatch System since its installation in 1993. Going live with the new model was the culmination of months of planning, training and implementation, streamlining and improving the reliability of many dispatch operations.



## JULY 2007

The District added an additional ambulance to its emergency response fleet. This ambulance and two person crew are stationed at Station 31.

## OCTOBER 2007

The Fire Prevention Division prepared and adopted an ordinance for implementation of the new 2007 California Fire Code. This involved many months of review as the new code differed greatly in many ways from the prior code. The resulting draft document was subjected to public hearings and meetings of directly impacted home builders and other stakeholders. After several meetings and in consideration

of other laws impacting application of certain provisions the document was adopted by the Fire District Board of Directors in October 2007. The most significant element contained in the ordinance, for this Fire District, was the lowering from 5,000 sq. ft. to 3,600 sq. ft. the threshold for installation of residential sprinkler systems. This requirement became effective July 1, 2008.





### DECEMBER 2007

Three new Tractor – Driven Ladder trucks (Tiller trucks) were placed in service.

### FEBRUARY 2008

The District began construction of the new fire Station 36, an apparatus storage building at Station 31, and design of the new fire Station 32.

### JANUARY 2009

The District purchased land at 2100 Stone Valley Road for the replacement and relocation of Fire Station 32.

### FEBRUARY 2009

The Board of Directors adopted a new five-year Strategic Plan for the period of 2008-2013.

### FEBRUARY 2009

The District published the first complete Pre-Incident Aerial Survey manual containing 271 targeted locations.

### FEBRUARY 2009

A new public safety trailer called the “Fire Safety House” was added to the District’s fleet, allowing the Fire Prevention Division to teach home fire safety to school age children.



### MARCH 2009

The District published the first complete Company Performance Standards manual for training and incident use.



### APRIL 2009

The District launched its new web content management system and domain ([www.firedepartment.org](http://www.firedepartment.org)) to provide the information and services that the community needed to efficiently interact with the District online.

### JUNE 2009

The Board of Directors authorized the establishment of a GASB compliant IRS Section 115 Trust through CalPERS dedicated to the purpose of pre-funding Other Post Employment Benefit obligations. The Trust was established with a \$3,500,000 contribution from the General Fund.



## THE DISTRICT TODAY

The San Ramon Valley Fire Protection District is an autonomous Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800, of the State of California.

The SRVFPD is responsible for providing the highest level of emergency and non-emergency services to the community in an effort to protect life, the environment and property.

A five member Board of Directors, elected by their constituents and each serving a four-year term, governs the District. The Directors meet once a month at the Administrative Office, headquartered in San Ramon, to determine overall policy for the District. Special committee meetings provide oversight in four areas: Personnel, Finance, Facilities and Long Range Planning/Fire Prevention.

The Fire Chief oversees the general operations of the District in accordance with the policy direction prescribed by the Board of Directors. The Fire Chief serves as the Treasurer of the District. At present, the Fire Chief is supported by his executive staff, consisting of the District Clerk, a Division Chief/Fire Marshal, two Assistant Chiefs and the Administrative Services Director.

The two Assistant Chiefs, Division Chief/Fire Marshal, and the Administrative Services Director are responsible for four distinct operational functions of the District. The Operations Assistant Chief is responsible for the delivery of emergency services to the citizens and public, overseeing the training and education of District personnel and the design of vehicles and apparatus. The Assistant Chief of Support Services ensures that current and future information management systems for communication are adequate, and facilities, equipment, apparatus and vehicles are maintained and updated. The Division Chief/Fire Marshal ensures that prevention services are efficient and effective, and oversees code compliance, exterior hazard abatement and provides public education to citizens and customers of the District. The Administration Services Director oversees personnel standards and procedures, labor negotiations and workers' compensation, and is responsible for the District's financial policies, systems and procedures, including cash management and investments, accounting and budgeting, accounts receivable/payable, payroll, attendance, purchasing, risk management and fixed assets.

The District employs 199 personnel, in addition to approximately 50 volunteers for four separate volunteer programs. The District maintains ten fire stations, two annex buildings, one training site and

one Administrative Office Building, all strategically located within the District. Of the ten stations, nine stations house paid firefighters and one remote station is staffed by 15 volunteer personnel. There are also approximately 11 reserve firefighters. The District staffs 15 companies, including structure and wildland engines, ladder trucks, ALS ambulances and specialized Hazardous Materials, Rescue, Communications and other support units. The District staffs four additional companies with volunteer firefighters at Fire Station 37 and Fire Station 40 in the Morgan Territory. In addition, the District operates its own Communications Center staffed daily with three dispatchers. All other Administrative personnel reside at the Administrative Office.

Internal Control - In developing and evaluating the District's accounting system, priority is given to the accuracy of internal accounting control. Internal accounting controls are designed to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, the accuracy and reliability of accounting data and the adherence to prescribed managerial policy. The concept of reasonable assurance recognizes that the cost of control should not exceed the benefits likely to be derived, and the cost-benefit analysis requires estimates and judgments by management.

Accounting System and Budgeting Controls - The District's accounting and budgeting records for the basic financial statements in this report conform to generally accepted accounting principles (GAAP) according to standards established by the Governmental Accounting Standards Board.

The District maintains extensive budgetary controls. The District's Annual Budget, adopted prior to July 1, provides overall control of revenue and expenditures, including appropriations (budgeted expenditures) on a line item basis and the means of financing them (budgeted revenue). The District's accounting system produces monthly reports on expense activity that assist Department/Division Managers to monitor activities and programs. These reports are also reviewed by the Finance Supervisor, Administrative Services Director and Fire Chief to assure budgetary compliance.

As a recipient of federal, state and county financial assistance, the District is responsible for ensuring that an adequate control structure is in place to comply with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the Finance staff of the District.

Management's Discussion and Analysis (M D & A) - GAAP require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of M D & A. This letter of transmittal is designed to complement the M D & A and should be read in conjunction with it. The District's M D & A can be found immediately following the report of the independent auditors.

Financial Condition – Fund balance designations in the general fund fall within the policy guidelines set by the Board for budgetary and planning purposes. The District Reserve Policy requires a minimum fund balance of at least 50% of the operating revenues in the General Fund at fiscal year-end.

Audit of Financial Statements - The District contracts for an independent audit each year to provide reasonable assurance that its financial statements are free of material misstatements. This annual audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. The District engaged the accounting firm of

Maze & Associates to perform the audit of its financial statements. The auditor has issued an unqualified opinion on the District's financial statements indicating they are fairly presented in conformity with GAAP.

Single Audit - The District engaged the accounting firm of Maze & Associates to perform the audit of the expenses of federal awards required by the Single Audit Act of 1984 and Amendments of 1996, and the related OMB Circular A-133. As part of the Single Audit, tests were made to determine the adequacy of internal controls related to the administration of federal financial assistance programs and to determine that the District had complied with applicable laws and regulations. A Single Audit report was not required for fiscal year 2008-09.

## SERVICE AREA AND SERVICES



The District's service area encompasses approximately 155 square miles, covering the communities of Alamo, Blackhawk, the Town of Danville, Diablo, the City of San Ramon, the southern area of Morgan Territory and the Tassajara Valley.

Within the boundaries of the District are expansive wildland areas, large single homes and multi-family residential complexes, hotels, a regional hospital, numerous convalescent/assisted living facilities, equestrian areas, hiking trails, rock climbing areas and a facility housing a low-level nuclear reactor. The District is also bisected by a major interstate highway (I-680).

The total population served by the District in 2008 exceeded 160,500. On business days, this figure grows by another 30,000 to include the personnel employed in the Bishop Ranch Business Park. Bishop Ranch is a 585-acre development with nine million square feet of office space located in San Ramon. The business park is comprised of over 300 diverse companies, ranging from large, well known Global 500 companies to innovative start-ups.

The District's philosophy with regard to fire, medical or hazardous material emergencies has been one of a rapid and effective deployment of appropriate resources to mitigate any emergency, as recognized by a Class 2 Insurance Service Office (ISO) rating. The District's goal is to maintain overall response times consistent with the District's "Standards of Cover" policies. Under normal conditions, there are 15 paid emergency response companies that can be deployed for an emergency within the boundaries of the District. In addition, the District serves as the primary Emergency Operations Center (EOC) location for the Town of Danville and the City of San Ramon.

When the first units for a structure fire are dispatched, the three closest engines, two ladder trucks, an ambulance company and the shift Battalion Chief are assigned. In some of the rural areas of the District where hydrants are not available, the response includes water tenders.

Dispatchers are highly trained to assist the caller in life saving techniques (CPR with respiratory emergency, cardiac emergency, childbirth, etc.) prior to the arrival of the emergency responders. In 1997, the District's Communications Center became recognized as the world's seventh accredited emergency medical dispatch center. This award was achieved and has been maintained through conscientious



adherence to proven emergency medical dispatch protocols. The District has been reaccruited in 2000, 2004 and 2007. The next accreditation is due in December 2011.

In the spring of 1995, the District began staffing selected units with Firefighter/Paramedics to provide citizens with a higher level of service. Currently, the District has a total of 65 paramedics, staffing a paramedic on every unit at all times. The District's medical calls receive a "First Responder" response that includes pre-arrival instructions by dispatch, as the first step in the treatment process. A

patient is then treated by a team, including at least one paramedic, who arrives in the closest unit to the emergency. Patients are evaluated and, if necessary, transported by a paramedic-staffed District ambulance. In some cases, transport via air ambulance is necessary. The District maintains close communications with several air ambulance services in the area. District personnel have been trained and are committed to their obligations under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and its regulations known as the "Privacy Rule" for the protection of individually identifiable health information.

The District must be prepared for emergencies and potential exposure to hazardous materials in the area of the Interstate 680 corridor that passes through the San Ramon Valley. Trucks and other vehicles carry virtually every known hazardous material to points within the Greater Bay Area. The District maintains a hazardous materials team composed of members from the Suppression staff that are highly trained as hazardous materials technicians and specialists.

An important non-emergency activity for suppression/ambulance personnel which benefits the public is training. The District, through its Training Division, strives to continually provide training programs that are both innovative and relevant. All District Firefighters are trained EMTs (1A) and State Certified Firefighters with specialized defibrillator training. For programs such as Hazardous Materials, Emergency Medical, and Confined Space Rescue Operations, re-certification is mandated by State and/or Federal law. Other specialized training programs cover such diverse topics as Structural and Wildland Firefighting Operations, Urban Search and Rescue skills, Disaster Preparedness, Night Drills and Auto Extrication skills using various tools and techniques.

The District's Training Division is also actively coordinating periodic training with many local agencies, such as the Town of Danville, the City of San Ramon, Mt. Diablo State Park and Cal Fire. Some of the classes offered to these agencies and the public are in Hazardous Materials, Emergency Operations Center Training, Citizen Emergency Response Team (CERT), CPR certification and re-certification.

The District provides full service fire prevention functions. The Fire Prevention Division works closely with various community agencies, utility providers and builders to facilitate all construction activities in the District. The Division performs inspections for code compliance, weed abatement, fire suppression systems, fire warning, smoke control and water systems to ensure those facilities meet fire safety codes.

The District has enacted a comprehensive fire prevention ordinance that includes sprinkler requirements for most commercial buildings and residential buildings exceeding 3,600 square feet. This approach has led to a higher degree of fire and life safety and reduced insurance costs.

The District's public education programs, providing safety and disaster preparedness information, extend beyond the traditional school safety programs by reaching out to the elderly and business communities. The traditional fire safety school program has been expanded to provide a 30-minute in-classroom teaching activity for all classes 1st through 5th grade. The interactive and informative presentations reach more than 6,000 students annually. The District has a non-traditional educational commitment in the form of the Tassajara One-Room School House program. This 115-year-old "treasure" became an asset of the District with the annexation of the Tassajara Fire Protection District. The District has restored the school and the site to safely accommodate community events. Its special function is to serve as a facility for third grade students to experience a day in an 1888 one-room school, staffed by the volunteers of the San Ramon Valley Museum. These dedicated docents provide a historical background about the San Ramon Valley in an effort to educate children about the past. The residents of the area hold close ties to this prized historical landmark and wish to protect and preserve its heritage. The District has played an integral role in the endeavor. Through handout materials, all activities carry public safety messages or prevention instructions provided by District staff.



The District works closely with community organizations, such as service clubs and local Chambers of Commerce, for distribution and installation of smoke detectors for newborn babies and the elderly and neighborhood disaster preparedness activities for the entire area. Supplemental disaster preparedness training is available to schools and neighborhood groups who have completed steps for their own personal preparedness (i.e. reduction of non-structural hazards, food and water supplies for 72 hours.) The program's intent is to enable citizens to take care of themselves and others during and after a disaster when emergency resources are overwhelmed. The District has accelerated its community training

activities with the CERT program. A goal of the program is to have CERT members geographically located throughout the District and trained to assist their neighbors or coworkers following a natural disaster when professional responders are not immediately available to help.

The District offers supportive training at no charge (for groups of 20 or more) in three areas: Fire Prevention/Suppression Techniques, Survival First Aid/Triage and Damage Control/Light Search and Rescue.

The District partners with the City of San Ramon and the Contra Costa County Sheriff's Department in supplying gas and diesel fuels for City and County vehicles. The District also leases space to various tenants to erect and operate communication facilities (Utility Easement Towers) at Fire Station 31.

## APPARATUS

The San Ramon Valley Fire Protection District's fleet is made up of emergency vehicles/apparatus which must always be available and kept in a state of readiness. Among these resources are: Eighteen Type 1 engines, three Type 1 Tractor Driven Aerial Ladder Trucks (105'), one reserve ladder truck, ten Wildland units (eight Type 3 engines and two Type 4 engines). For rural responses, the District is equipped with: One 1,500 gallon all-wheel water tender (with 60 gallons of AFFF foam), one 2,800 gallon water tender with a 3,000 gallon porta-tank, one 2,500 gallon all-wheel-drive water tender, which carries Class A and AFFF foam with portable pumps and tanks.

The District's Type 1 engines, Type 3 engines and all trucks carry Advanced Life Support (ALS) emergency medical equipment, including oxygen, defibrillator units and ALS medications. In addition, these vehicles are fully equipped to respond as needed to mitigate any emergency including fire, rescue, hazardous material spill or vehicle accident.



A Type 1 Communications Support Unit, which is a totally self-contained mobile communications post, provides an all risk resource for the District and surrounding agencies. This mobile unit is specifically designed to provide the rigidity needed to operate on the steep fire roads it may encounter and has an extra 20" raised roof for a stand-up work area. The apparatus is equipped with four dispatch positions, three separate sources of power, a technology area, a small conference room for planning and operations, a restroom and a small kitchenette. The primary operation of the unit is accomplished through a cadre of Communications Volunteers who are specifically trained to operate the technology of the unit, as well as trained to drive the vehicle. The District and Contra Costa County Fire Protection District employ a number of personnel who have been trained as Incident Dispatchers for the unit. The unit has been a valuable resource for several mutual aid events since being placed in service in 2004.

The District has five Advanced Life Support modular ambulances, all of which are equipped with Hurst



tools and rope rescue equipment. All the units are equipped to meet the needs of paramedic service. In addition, the District maintains two reserve ambulances and a multi-casualty unit that can be placed into service as needed.

The District's Breathing Support Unit is a multi-functional piece of equipment that can fill both high and low pressure air bottles, with an air storage capacity capable of filling 100 bottles. The unit is equipped with large pop-up scene lights, salvage equipment, medical supplies and other items, such as hot coffee, soups and beverages for the support of crews working on an extended incident.

Through the Homeland Security Grant process, the District acquired a state-of-the-art emergency response vehicle for its Type II HazMat team. The crew and vehicle provide assistance for a wide variety of calls such as: spills, abandoned chemicals, carbon monoxide emissions, natural gas leaks, household chemical issues, structure fires, pipeline ruptures, vehicle accidents involving tankers and industrial accidents. The apparatus is stocked with the most modern hazardous materials detection equipment, advanced life support supplies and hazardous materials databases information line.

The District's Urban Search and Rescue Unit carries a complete complement of ropes, hardware and rescue baskets for utilization in areas of high peaks and crevices or during earthquake operations or other natural disasters. It also carries an on-board air compressor for various pneumatic tools. This unit meets State OES standards and has been certified as a medium rescue apparatus.

Along with an aggressive maintenance program, each of the District's fire engines goes through an extensive rebuild at half-life. With the average life of a fire engine being 20 years, the District refurbishes each engine after approximately 10 years. At this time, the vehicle is repainted and equipped with state-of-the-art equipment. For new equipment, a purchasing committee is formed to review or write specifications, seek public bids and follow the vehicle through the build-up and delivery processes.

## AWARDS

The Government Finance Officers Association of the United States of America and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (CAFR) to San Ramon Valley Fire Protection District for its comprehensive annual financial report for the year ended June 30, 2008. This was the eighth consecutive year the District has achieved this prestigious fiscal award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report reflects the combined and dedicated effort of District staff, particularly in the Finance Division. Staff in each department has our sincere appreciation for their contributions in the preparation of this report.

## ACKNOWLEDGEMENTS

We would like to take this opportunity to express our sincere appreciation to the Board of Directors for their continued support to maintain the highest standards of professionalism in the management of the District's finances.

## SUMMARY

The San Ramon Valley Fire Protection District's leadership and its staff bring an effective combination of skills, experience and dedication to carry out the District's mission:

**“IN THE SPIRIT OF OUR TRADITION, WE STRIVE FOR EXCELLENCE,  
RESPECTFULLY SERVING ALL WITH PRIDE, HONOR AND COMPASSION”**

As stated in the Strategic Plan, San Ramon Valley Fire Protection District is committed to these goals:

- Financial sustainability to provide the highest level of service possible in the present while planning and acting for the ability to maintain these ideals indefinitely.
- Personnel development through mentoring, training and supportive policy to assure the District has well qualified personnel to meet current and future needs.
- Provide organizational clarity by fully understanding the District's role in providing public value for our communities, continually evaluating our programs and practices, and commitment to individual responsibility toward the success of our goals.
- Information-led Management that emphasizes high accountability at all levels of the organization, strategic response to organizational challenges that rapidly remove impediments to high performance, and capitalization of the expertise and input of all District personnel.
- Achieve Commission on Fire Accreditation International Accreditation by thoroughly assessing District practices and comparing our effectiveness next to the best practices in the industry.

Sincerely,



Richard Price  
Fire Chief



Robert J. Leete  
Administrative Services Director



Gloriann Sasser, CPA  
Finance Supervisor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

San Ramon Valley Fire  
Protection District, California

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the  
San Ramon Valley Fire Protection District  
San Ramon, California

We have audited the financial statements of the governmental activities and each major fund of the San Ramon Valley Fire Protection District as of and for the year ended June 30, 2009, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

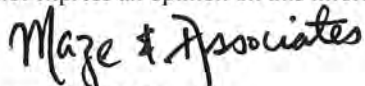
In our opinion the financial statements referred to in the first paragraph present fairly in all material respects the respective financial position of the governmental activities and each major fund of the San Ramon Valley Fire Protection District at June 30, 2009 and the results of its operations and the respective budgetary comparisons listed as part of the basic financial statements for the year then ended, in conformity with generally accepted accounting principles in the United States of America.

As described in Note 9, the District implemented the provisions of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*.

Management's Discussion and Analysis is not part of the basic financial statements but is required by the Government Accounting Standards Board. We have applied certain limited procedures to this information, principally inquiries of management regarding the methods of measurement and presentation of this information, but we did not audit this information and we express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplemental section listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Introductory and Statistical sections listed in the Table of Contents was not audited by us, and we do not express an opinion on this information.



August 13, 2009

*A Professional Corporation*



## MANAGEMENT'S DISCUSSION AND ANALYSIS (M D & A)

Our discussion and analysis of the San Ramon Valley Fire Protection District provides the reader with an overview of the District's financial position and performance for the fiscal year ending June 30, 2009. The MD & A describes the significant changes from the prior year that occurred in general operations and discusses the activities during the year for capital assets and long-term debt. The discussion concludes with a description of currently known facts, decisions and conditions that are expected to impact the financial position of the District's operations. We encourage the reader to consider the information presented here in conjunction with the additional information furnished in our letter of transmittal.

## FINANCIAL HIGHLIGHTS

### Government-wide

- The District ended its fiscal year with net assets of \$45,289,326.
- The total Program Expenses were \$58,764,687.
- The total Program Revenues were \$3,967,645.
- The total General Revenues were \$52,000,239.
- The change in Net Assets represents a decrease of \$2,796,803 in expenditures over revenues.

### General Fund

- The General Fund operating revenues exceeded expenses by \$1,657,578.
- The actual resources received in the General Fund were greater than final budget by \$1,137,015, while actual expenses were less by \$682,701.
- At the end of the current fiscal year, unreserved, but designated fund balance for the General Fund was \$35,806,357 or 64% of total revenue.

## ANNUAL REPORT OVERVIEW

This annual report consists of a series of financial statements. The District's basic financial statements are comprised of three components: Government-wide financial statements, Fund financial statements and Notes to the basic financial statements. This report also contains supplementary information and statistical data in addition to the basic financial statements.

## GOVERNMENT-WIDE FINANCIAL STATEMENTS

*The government-wide financial statements* provide the reader with a longer-term view of the District's activities as a whole and comprise the Statement of Net Assets and Statement of Activities. The manner of presentation is similar to a private-sector business.

*The Statement of Net Assets* presents information about the financial position of the District as a whole, including all its capital assets and long-term liabilities on the full accrual basis. Over time, increases or decreases in net assets is one indicator in monitoring the financial health of the District.

*The Statement of Activities* provides information about all the District's revenues and expenses on the full accrual basis, with the emphasis on measuring net revenues or expenses of each specific program. This statement explains in detail the change in Net Assets for the year.

All of the District's activities in the Government-wide financial statements are principally supported by taxes, intergovernmental revenues and fire-related charges, i.e. ambulance services and inspection fees. The government activities of the District include general government and interest on long-term debt.

The government-wide financial statements use the full accrual basis of accounting method which records revenues when earned and expenses at the time the liability is incurred, regardless of when the related cash flows take place. These statements include the District itself (known as the primary government), and the activity of its legally separate component unit, the San Ramon Valley Fire Protection District Financing Corporation. Because the District Board acts as the governing board for the Corporation and because they function as part of the District government, the activities are blended with those of the primary government.

The government-wide financial statements can be found on pages 12 and 13 of this report.

## FUND FINANCIAL STATEMENTS

The fund financial statements provide more detailed information about the District's funds, focusing primarily on the short-term activities of the organization. The Fund Financial Statements measure only current revenues and expenditures and fund balances, excluding capital assets, long-term debt and other long-term obligations.

All of the District's basic services are considered to be governmental activities. San Ramon Valley Fire Protection District's services are supported by general District revenues such as taxes, ambulance services and inspection fees. In the District's case, the four funds of the primary government (General Fund, Capital Projects Fund, Special Revenue-Equipment Replacement Fund and Debt Service Fund) are presented individually.

Government funds focus on how money flows into and out of the fund and the balance left at year-end available for spending. These funds are reported using an accounting method called the modified accrual method, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation following the fund financial statements and in Note 7.

**Notes to the Basic Financial Statements:** The notes provide additional information that is essential to the reader for a full understanding of the data provided in the Government-wide and Fund Financial Statements.

**Other Information:** In addition to the Basic Financial Statements and accompanying notes, this report also presents certain Required Supplementary Information such as Budgetary Comparison Schedules and a Statistical Section, providing financial tables conforming to GASB 44 standard requirements and historical trend data on the District.

## FINANCIAL ACTIVITIES OF THE DISTRICT AS A WHOLE

This analysis focuses on the net assets and changes in net assets of the District's Governmental Activities (Tables 1, 2 and 3), as presented in the District-wide Statement of Net Assets and Statement of Activities that follow.

Table 1  
Governmental Net Assets at June 30, 2009  
(in thousands)

	Governmental Activities	
	2008	2009
Cash and investments	\$ 46,606	\$ 40,378
Other assets	480	302
Capital assets	27,538	30,661
<b>Total assets</b>	<b>74,624</b>	<b>71,341</b>
Long-term debt outstanding	20,388	18,781
Other liabilities	6,150	7,271
<b>Total liabilities</b>	<b>26,538</b>	<b>26,052</b>
Net assets:		
Invested in capital assets, net of debt	13,404	11,880
Restricted	7,604	1,333
Unrestricted	27,078	32,076
<b>Total net assets</b>	<b>\$48,086</b>	<b>\$45,289</b>

The following points explain the major changes impacting net assets as shown in Table 1:

- Cash and investments decreased \$6,227,989 from last year. This was due to the use of funds in the Capital Projects Fund to pay for major capital projects.
- Other assets decreased 37% due to lower interest earnings and the collection of outstanding accounts receivable.
- Other liabilities increased 18% or \$1,120,123, due to additional accounts payable, claims payable and compensated absences at June 30, 2009.
- Net assets invested in capital assets, net of related debt, decreased \$1,524,113, due to capital asset retirements and transfers (see Note 3).
- Restricted net assets include: (1) The Reserve Fund for the 2003 Refunding Certificates of Participation equal to \$733,712 (2) The Reserve Fund for the 2006 Capital Improvement amounts equal to \$599,433. Funds for both Certificates of Participation are held with the Trustee at U S Bank.

Unrestricted net assets is the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants or other legal requirements. Unrestricted net assets of \$32,076,329 are available for operations and other expenses approved by the District Board of Directors.



## FISCAL YEAR 2009 GOVERNMENTAL ACTIVITIES

Based on GASB 34 revisions to the format of the Fund Financial Statements, only the individual major funds are presented, with non-major funds combined in a single column. Table 2 summarizes the combined governmental activities. The narrative that follows describes the individual program expenses, program revenues and general revenues in more detail.

Table 2  
Changes in Governmental Net Assets  
(in thousands)

	2008	2009
<b>Expenses</b>		
Public Safety – Fire	\$51,547	\$57,957
Interest on long-term debt	860	808
Total Program Expenses	52,407	58,765
 <b>Revenues</b>		
Program Revenues:		
Operating grants and contributions	808	1,310
Charges for services	2,297	2,658
Total Program Revenues	3,105	3,968
 General Revenues		
Property taxes	49,729	51,336
Use of money and property	1,723	638
Other revenue	45	26
Total General Revenues	51,497	52,000
Total Revenues	54,602	55,968
Change in Net Assets	2,195	(2,797)
Beginning Net Assets	45,891	48,086
<b>Ending Net Assets</b>	<b>\$48,086</b>	<b>\$45,289</b>

## EXPENSES

Public Safety expenses totaled \$57,956,871 for the fiscal year ending June 30, 2009. The salary and benefit category, totaling \$49,091,784, grew 13.2% to cover salary increases, medical insurance premium increases, retirement costs and a contribution in the amount of \$3,500,000 to the California Employers' Retirees Benefit Trust to fund post employment benefits other than pensions. The remaining operating expenses can be categorized into five main groupings: central garage, maintenance and repairs, rents and leases, professional and other services and supplies and utilities. These services and supplies totaled \$5,184,521, an 8.4% decrease from the prior fiscal year.

Annual depreciation expense was \$2,179,708, change in compensated absences \$127,332, change in claims payable \$300,451 and change in the net other post employment benefits obligation was \$738,765.

Interest on long-term debt expenses reflect interest paid in the amount of \$807,816 on the 2003 COP, 2006 COP, and Lease Purchase Agreements Schedule #2, and #3.

## PROGRAM REVENUES

During the fiscal year, the District received its annual allotment from Measure H First Responder funding in the amount of \$19,787. The District's portion of this element of the Measure is based on the number of local benefit units and submission of proof of compliance for purchase of first responder medical equipment, medical supplies and EMS training.

The District was reimbursed by the State of California, Governor's Office of Emergency Services, Fire and Rescue Branch for providing mutual aid services for the Martin Fire, Humboldt Fire, Walker Fire, Oliver Fire, Trabing Fire, Telegraph Fire, BTU Lightning Fire, Iron Complex Fire, Sesnon Fire, Tea Fire, Sayre Fire, Freeway Fire and Jesusita Fire, all in California.

The program revenues that fall under the category of "Charges for Service" include revenue for ambulance service fees, inspection fees, weed abatement charges, CPR classes and reports/photocopies. Of these revenues, ambulance service fees are the District's second most important source of revenue. The revenue received for ambulance services increased by 20% or \$390,302 from the prior fiscal year. The revenue generated from various lease agreements (utility towers at various stations) increased slightly due to CPI adjustments.

## GENERAL REVENUES

The primary source of revenue for the operation of the San Ramon Valley Fire Protection District is generated through the collection of secured, unsecured and supplemental property taxes. During the last fiscal year, the overall assessed valuation increased 3.9%, resulting in an increase in property tax revenue of \$1,606,781 or 3.2%. The District's interest earnings decreased \$1,084,655 due to significantly lower interest rates and investment balances.

## GOVERNMENT ACTIVITIES

### *Governmental Funds*

At June 30, 2009, the District's governmental funds reported combined fund balances of \$37,144,473 which is a decrease of \$6,360,119 or 14.6% compared to the prior year. This change is attributable to a decrease of \$53,908 in the General Fund, a decrease of \$6,288,960 in the Capital Projects Fund and a decrease of \$17,251 in the Debt Service Fund.

Governmental fund revenues increased \$1,366,232 this fiscal year and totaled \$55,967,884. The General Fund accounted for all of this increase. The expenditures for the Governmental Funds were \$62,328,003, an increase of \$6,692,801 from last year. General Fund expenditures increased \$5,255,329; Capital Projects Fund expenditures increased \$1,614,587; Special Revenue Equipment Replacement Fund expenditures decreased \$99,936; and Debt Service Fund expenditures decreased \$77,179.

## MAJOR ANALYSES OF GOVERNMENTAL FUNDS

### GENERAL FUND

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources are property taxes, ambulance service revenues and interest income.

Overall, General Fund expenditures increased 10.7% from last year. This increase is attributable to salaries and benefits and a contribution in the amount of \$3,500,000 to the California Employers' Retirees Benefit Trust to fund postemployment benefits other than pensions.

The net "transfers out" from the General Fund decreased \$2,718,284 in fiscal year 2009, to a total of \$1,711,486. The transfers covered annual debt service payments, various capital projects expenditures in the Capital Projects Fund and a portion of the equipment purchases in the Special Revenue Equipment Replacement Fund.

At June 30, 2009, General Fund unreserved fund balance totaled \$35,806,357 and was designated for: (1) Workers' compensation claims in the amount of \$1,000,000; (2) Dry spell (cash flow for five months) in the amount of \$23,008,427 designated for expenditures prior to the receipt of the first settlement property tax allocations in December; (3) Acquisition and construction of facilities and equipment in the amount of \$11,797,930. The net change in unreserved fund balance was a decrease of \$55,804 or less than 1% from the prior year.

The Reserve Policy adopted by the Board provides for cash flow requirements, contingencies for unforeseen operating or capital needs and economic uncertainties, local disasters or catastrophic events and other financial hardships or downturns in the local, state or national economy. For this purpose, the Policy identifies the need to maintain a minimum ending fund balance of at least 50% of operating revenues in the General Fund. At the end of the fiscal year, the unreserved, but designated fund balance was well within the reserve policy, or 64% of operating revenues.

## OTHER MAJOR GOVERNMENTAL FUNDS

The District has a number of projects both completed and in progress totaling \$5,310,455. The projects include the purchase of land and design costs for the new Fire Station #32, construction of the Apparatus Storage Building and the new Fire Station #36, construction of the Apparatus Storage Building and sound wall at Fire Station 31 and various miscellaneous projects.

In the Special Revenue Equipment Replacement Fund, the District purchased assets amounting to \$327,009. The primary expenditures were for: the Fire Safety House public safety trailer, Dispatch analog recorder and computer hardware.

## GENERAL FUND BUDGETARY HIGHLIGHTS

During the year there was an increase of \$3,029,228 in appropriations between the original and final amended budget. The main component of the increase is due to a \$3,500,000 supplemental appropriation to fund a contribution to the California Employers' Retirees Benefit Trust for postemployment benefits other than pensions.

The increase was possible due to available fund balance accumulated in previous years.

## CAPITAL ASSETS

As of June 30, 2009, the District had \$30,660,868 in net capital assets. The following table identifies the specific governmental activity:

Table 3  
Capital Assets at Year-end  
(in thousands)

	Government Activities	
	2008	2009
Land	\$5,906	\$7,106
Construction work-in-progress	2,780	652
Buildings and improvements	17,865	23,681
Equipment	23,824	23,649
Less accumulated depreciation	(22,838)	(24,427)
Capital Assets, net	<u>\$27,537</u>	<u>\$30,661</u>

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at estimated fair market value on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets. All capital assets are depreciated over estimated useful lives, using the straight line method. For additional detail of capital assets see Note 3.

## DEBT ADMINISTRATION

The Debt Service Fund maintains the Reserve for the 2003 Refunding Certificates of Participation and the 2006 Certificates of Participation. During fiscal year 2008-2009, the Debt Service Fund paid principal and interest on the 2003 issue in the amount of \$500,000 and \$230,238, respectively. The principal payment on the 2006 issue totaled \$170,000 and interest of \$428,466. Debt service was also paid on two equipment lease/purchase agreements, in the amount of \$936,418 of principal and \$149,112 of interest. For additional detail of debt see Note 5.

Table 4  
Outstanding Debt  
(in thousands)

	2008	2009
Government Activities		
Certificates of Participation	\$16,425	\$15,755
Equipment Capital Lease Purchase Agreements	3,962	3,026
Total	\$20,387	\$18,781

## ECONOMIC OUTLOOK

The District continues to meet its goal of financial sustainability. The District regularly reviews financial projections based on recent trends in real property values, new commercial and residential development, State of California economic forecasts and historical growth patterns in the various tax rate areas in the San Ramon Valley.

The economic condition of the San Ramon Valley Fire Protection District reflects financial stability and increased growth but at a slower rate than in the previous five years. Despite the slowdown in the housing market, the assessed valuation in the District increased 3.9% during FY 2008-2009. However, the District projects a decrease in assessed valuation of 1.8% in FY 2009-2010. The District will continue to monitor revenues, expenditures and overall financial condition. The District remains committed to financial sustainability while providing the highest level of service possible.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This Comprehensive Annual Financial Report is intended to provide citizens, taxpayers, investors, and creditors with a general overview of the District's finances. Questions about this report should be directed to the Administrative Services Department, at 1500 Bollinger Canyon Road, San Ramon, California, 94583.

## STATEMENT OF NET ASSETS AND STATEMENT OF ACTIVITIES

The Statement of Net Assets and the Statement of Activities summarizes the entire District's financial activities and financial position. They are prepared on the same basis as is used by most businesses, which means they include all the District's assets and all its liabilities, as well as all its revenues and expenses. This is known as the full accrual basis—the effect of all the District's transactions is taken into account, regardless of whether or when cash changes hands, but all material internal transactions between District funds have been eliminated.

The Statement of Net Assets reports the difference between the District's total assets and the District's total liabilities, including all the District's capital assets and all its long-term debt. The Statement of Net Assets focuses the reader on the composition of the District's net assets, by subtracting total liabilities from total assets.

The Statement of Net Assets summarizes the financial position of all the District's Governmental Activities in a single column. The District's Governmental Activities include the activities of its General Fund, along with all its Special Revenue, Debt Service and Capital Projects Funds.

The Statement of Activities reports increases and decreases in the District's net assets. It is also prepared on the full accrual basis, which means it includes all the District's revenues and all its expenses, regardless of when cash changes hands. This differs from the “modified accrual” basis used in the Fund financial statements, which reflect only current assets, current liabilities, available revenues and measurable expenditures.

The format of the Statement of Activities presents the District's expenses first, listed by program. Program revenues—that is, revenues which are generated directly by these programs—are then deducted from program expenses to arrive at the net expense of each governmental program. The District's general revenues are then listed in the Governmental Activities column, as appropriate, and the Change in Net Assets is computed and reconciled with the Statement of Net Assets.

Both these Statements include the financial activities of the District and the San Ramon Valley Fire Protection District Financing Corporation, which is legally separate but is a component unit of the District because it is controlled by the District, which is financially accountable for the activities of this entity.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STATEMENT OF NET ASSETS  
JUNE 30, 2009

ASSETS	
Cash and investments (Note 2):	
Cash in bank and investments in LAIF	\$39,044,858
Petty cash	400
With fiscal agents	1,333,145
Receivables:	
Accounts	166,107
Interest	130,563
Prepaid items and deposits	4,971
Capital assets (Note 3):	
Land and construction in progress	7,758,194
Depreciable capital assets, net	22,902,674
Total Assets	71,340,912

LIABILITIES	
Accounts payable	1,653,402
Accrued liabilities	1,880,326
Deposits payable	1,843
Claims payable - due in more than one year (Note 11)	1,145,444
Net OPEB obligation (Note 9)	738,765
Compensated absences (Note 4):	
Due within one year	351,650
Due in more than one year	1,499,140
Long-term debt (Note 5):	
Due within one year	1,661,650
Due in more than one year	17,119,366
Total Liabilities	26,051,586

NET ASSETS (Note 7)	
Invested in capital assets, net of related debt	11,879,852
Restricted for:	
Debt service	1,333,145
Unrestricted	32,076,329
Total Net Assets	\$45,289,326

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009

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Expenses:

Public safety - fire	\$57,956,871
Interest on long-term debt	807,816
Total Program Expenses	58,764,687

Program revenues:

Operating grants and contributions	1,309,954
Charges for services	2,657,691
Total Program Revenues	3,967,645
Net Program Expense	54,797,042

General revenues:

Property taxes	51,335,992
Use of money and property	638,353
Other revenues	25,894
Total General Revenues	52,000,239

Change in Net Assets	(2,796,803)
Net Assets-Beginning	48,086,129
Net Assets-Ending	\$45,289,326

See accompanying notes to financial statements



## FUND FINANCIAL STATEMENTS

The Fund Financial Statements present individual major funds, while non-major funds (if any) are combined in a single column. Major funds are defined generally as having significant activities or balances in the current year.

## MAJOR GOVERNMENTAL FUNDS

The funds described below were determined to be Major Funds by the District in fiscal 2009.

### GENERAL FUND

The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues and interest income. Expenditures are made for public safety and other operating expenditures.

### CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers and interest income on unspent funds.

### SPECIAL REVENUE - EQUIPMENT REPLACEMENT FUND

The Special Revenue Equipment Replacement Fund is used to account for financial resources to be used for the replacement of equipment and vehicles. Resources are provided by transfers and interest income on unspent funds.

### DEBT SERVICE FUND

The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers, bond proceeds and interest income on unspent funds.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2009

	General	Capital Projects	Special Revenue Equipment Replacement	Debt Service	Total Governmental Funds
<b>ASSETS</b>					
Cash and investments (Note 2):					
Cash in bank and investments in LAIF	\$38,955,718	\$67,970	\$21,170		\$39,044,858
Petty cash	400				400
With fiscal agents				\$1,333,145	1,333,145
Receivables:					
Account	166,107				166,107
Interest	130,563				130,563
Prepaid items and deposits	4,971				4,971
Total Assets	<u>\$39,257,759</u>	<u>\$67,970</u>	<u>\$21,170</u>	<u>\$1,333,145</u>	<u>\$40,680,044</u>
<b>LIABILITIES</b>					
Accounts payable	\$1,564,262	\$67,970	\$21,170		\$1,653,402
Accrued liabilities	1,880,326				1,880,326
Deposits payable	1,843				1,843
Total Liabilities	<u>3,446,431</u>	<u>67,970</u>	<u>21,170</u>		<u>3,535,571</u>
<b>FUND BALANCE</b>					
Fund balances (Note 7):					
Reserved for:					
Debt service				\$1,333,145	\$1,333,145
Prepaid items and deposits	4,971				4,971
Unreserved:					
Designated for:					
Workers' compensation	1,000,000				1,000,000
Dry spell (cash flow)	23,008,427				23,008,427
Acquisition and construction of Facilities and equipment	11,797,930				11,797,930
Total Fund Balances	<u>35,811,328</u>			1,333,145	<u>37,144,473</u>
Total Liabilities and Fund Balances	<u>\$39,257,759</u>	<u>\$67,970</u>	<u>\$21,170</u>	<u>\$1,333,145</u>	<u>\$40,680,044</u>

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE  
GOVERNMENTAL FUNDS-BALANCE SHEET  
WITH THE STATEMENT OF NET ASSETS  
JUNE 30, 2009

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Total fund balances reported on the governmental funds balance sheet	\$37,144,473
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Amounts reported for Governmental Activities in the Statement of Net Assets are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

Capital assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds.	30,660,868
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**LONG-TERM ASSETS AND LIABILITIES**

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Long-term debt	(18,781,016)
Claims payable	(1,145,444)
Compensated absences	(1,850,790)
Net OPEB obligation	(738,765)

NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$45,289,326
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See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2009

	General	Capital Projects	Special Revenue Equipment Replacement	Debt Service	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$51,335,992				\$51,335,992
Intergovernmental revenues	1,309,954				1,309,954
Charges for services	2,499,826				2,499,826
Use of money and property	604,352	\$27,221		\$6,780	638,353
Rents, royalties, and commissions	157,865				157,865
Other revenues	25,894				25,894
Total Revenues	55,933,883	27,221		6,780	55,967,884
<b>EXPENDITURES</b>					
Current:					
Public safety-fire					
Salaries and benefits	49,091,784				49,091,784
Central garage	309,487				309,487
Maintenance and repairs	740,929				740,929
Rents and leases	56,753				56,753
Professional and other services	2,081,093				2,081,093
Supplies and utilities	1,996,259				1,996,259
Capital outlay		5,310,455	\$327,009		5,637,464
Debt service:					
Principal				1,606,418	1,606,418
Interest & fiscal agent charges				807,816	807,816
Total Expenditures	54,276,305	5,310,455	327,009	2,414,234	62,328,003
EXCESS (DEFICIENCY)					
OF REVENUES OVER EXPENDITURES	1,657,578	(5,283,234)	(327,009)	(2,407,454)	(6,360,119)
<b>OTHER FINANCING SOURCES</b>					
Transfers in (Note 6)	4,793,800	3,788,114	327,009	2,390,203	11,299,126
Transfers out (Note 6)	(6,505,286)	(4,793,840)			(11,299,126)
Total Other Financing Sources	(1,711,486)	(1,005,726)	327,009	2,390,203	
NET CHANGE IN FUND BALANCES	(53,908)	(6,288,960)		(17,251)	(6,360,119)
Fund balances at beginning of year	35,865,236	6,288,960		1,350,396	43,504,592
Fund balances at end of year	\$35,811,328			\$1,333,145	\$37,144,473

See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
RECONCILIATION OF THE  
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS  
WITH THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009

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The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Assets of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS (\$6,360,119)

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

**CAPITAL ASSETS TRANSACTIONS**

Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

The capitalized expenditures are therefore added back to fund balance	5,476,836
Net retirements of capital assets are deducted from fund balance	(173,682)
Depreciation expense is deducted from the fund balance	(2,179,708)

**LONG-TERM DEBT PROCEEDS AND PAYMENTS**

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Assets the repayment reduces long-term liabilities.

Repayment of debt principal is added back to fund balance	1,606,418
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**ACCRUAL OF NON-CURRENT ITEMS**

The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Compensated absences	(127,332)
Claims payable	(300,451)
Net OPEB obligation	(738,765)

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u><u>(\$2,796,803)</u></u>
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See accompanying notes to financial statements

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 GENERAL FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$51,586,193	\$51,586,193	\$51,335,992	(\$250,201)
Intergovernmental revenues	42,875	42,875	1,309,954	1,267,079
Charges for services	2,023,300	2,023,300	2,499,826	476,526
Use of money and property	1,010,000	1,010,000	604,352	(405,648)
Rents, royalties, and commissions	134,500	134,500	157,865	23,365
Other revenues			25,894	25,894
Total Revenues	54,796,868	54,796,868	55,933,883	1,137,015
<b>EXPENDITURES</b>				
Current:				
<b>Public safety-fire</b>				
Salaries and benefits	45,953,867	45,649,565	45,591,784	57,781
Additional contribution to other post employment benefits trust		3,500,000	3,500,000	
Total salaries and benefits	45,953,867	49,149,565	49,091,784	57,781
<b>Central garage</b>				
Repairs	120,000	120,000	104,065	15,935
Maintenance	34,000	30,000	12,509	17,491
Gas, diesel and oil	198,500	198,500	169,675	28,825
Tires	15,000	15,000	16,670	(1,670)
Mandated inspection	15,000	15,000	6,568	8,432
Total central garage	382,500	378,500	309,487	69,013
<b>Maintenance and repairs</b>				
Equipment	186,627	185,627	135,552	50,075
Radio and electronic	369,770	364,770	285,978	78,792
Buildings	307,500	335,850	257,526	78,324
Grounds	48,000	48,000	61,873	(13,873)
Total maintenance and repairs	911,897	934,247	740,929	193,318
Rents and leases	106,100	74,100	56,753	17,347

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Professional and other services</b>				
Professional and specialized services	\$995,680	\$920,080	\$960,219	(\$40,139)
Recruiting costs	175,585	167,085	109,023	58,062
Legal services	175,000	175,000	192,639	(17,639)
Medical services	104,350	104,350	83,483	20,867
Data processing services	500	500	78	422
Communications services	8,500	8,500	4,017	4,483
Documentation management services	20,000	20,000	17,222	2,778
Election services	128,338	108,338	119,616	(11,278)
Insurance services	677,000	677,000	502,508	174,492
Publication of legal notices	4,750	3,250	2,248	1,002
Sepcialized printing	77,130	92,897	90,040	2,857
Total professional and other services	2,366,833	2,277,000	2,081,093	195,907
<b>Supplies and utilities</b>				
Office supplies	49,600	52,333	44,799	7,534
Postage	18,000	18,000	9,856	8,144
Telecommunications	246,650	233,650	207,367	26,283
Utilities	251,500	251,500	296,585	(45,085)
Small tools and equipment	196,750	186,750	163,210	23,540
Minor equipment	146,450	138,450	152,082	(13,632)
Medical supplies	135,000	135,000	119,740	15,260
Firefighting supplies	102,200	102,200	131,770	(29,570)
Pharmaceutical supplies	48,000	48,000	28,855	19,145
Computer supplies	53,700	53,700	57,476	(3,776)
Radio equipment and supplies	92,500	92,500	89,623	2,877
Film processing and supplies	7,100	7,100	7,115	(15)
Food supplies	30,950	26,950	24,542	2,408
Safety clothing and supplies	205,900	169,900	167,266	2,634
Non-safety clothing and supplies	85,500	92,780	67,281	25,499
Household supplies	40,000	40,000	65,113	(25,113)
Memberships	62,210	62,210	54,857	7,353
Educational courses and supplies	194,950	194,950	126,996	67,954

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL (CONT.)  
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Educational assistance program	35,000	35,000	30,389	4,611
Public education supplies	22,840	18,340	18,788	(448)
Books and periodicals	35,481	35,481	16,425	19,056
Recognition supplies	17,000	19,000	8,110	10,890
Meetings and travel expenses	131,300	131,800	108,014	23,786
Total supplies and utilities	2,208,581	2,145,594	1,996,259	149,335
Total Expenditures	51,929,778	54,959,006	54,276,305	682,701
EXCESS OF REVENUES OVER EXPENDITURES	2,867,090	(162,138)	1,657,578	1,819,716
OTHER FINANCING SOURCES				
Transfers in			4,793,800	4,793,800
Transfers out	(2,768,679)	(4,283,688)	(6,505,286)	(2,221,598)
Total Other Financing Sources	(2,768,679)	(4,283,688)	(1,711,486)	2,572,202
NET CHANGE IN FUND BALANCE	\$98,411	(\$4,445,826)	(53,908)	\$4,391,918
Fund balance at beginning of year			35,865,236	
Fund balance at end of year			\$35,811,328	



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 SPECIAL REVENUE - EQUIPMENT REPLACEMENT FUND  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental revenues	\$71,300	\$71,300		(\$71,300)
EXPENDITURES				
Capital outlay:				
Office equipment and furnishings	20,000	20,000	\$12,710	7,290
Radio and electronic equipment	331,500	317,500	229,498	88,002
Tools and sundry equipment	33,245	63,245	38,496	24,749
Autos and trucks	55,000	385,000	46,305	338,695
Total capital outlay	439,745	785,745	327,009	458,736
Total Expenditures	439,745	785,745	327,009	458,736
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(368,445)	(714,445)	(327,009)	387,436
OTHER FINANCING SOURCES				
Transfers in	368,445	714,445	327,009	(387,436)
Total Other Financing Sources	368,445	714,445	327,009	(387,436)
NET CHANGE IN FUND BALANCE				
Fund balance at beginning of year				
Fund balance at end of year				

See accompanying notes to financial statements

## FIDUCIARY FUND

GASB statement 34 requires that Fiduciary Funds be presented separately from the Government wide and Fund financial statements.

### AGENCY FUND

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
FIDUCIARY FUND  
STATEMENT OF FIDUCIARY NET ASSETS  
JUNE 30, 2009

	Agency Fund
<b>ASSET</b>	
Cash and investments (Note 2)	\$35,136
Accounts receivable	131
Total Assets	<u>\$35,267</u>
<b>LIABILITIES</b>	
Accounts payable	\$598
Due to members	34,669
Total Liabilities	<u>\$35,267</u>

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. ORGANIZATION AND DESCRIPTION

The San Ramon Valley Fire Protection District (the District) is a Special District organized under the California Health and Safety Code. The District is responsible for the protection of the lives and property of the residents of the San Ramon Valley located in the southwest portion of Contra Costa County, California.

The District furnishes fire protection, rescue service and other emergency services to an area approximating 155 square miles, including the communities of Alamo, Blackhawk, the Town of Danville, Diablo, the City of San Ramon, the southern area of the Morgan Territory and the Tassajara Valley.

The District is governed by a Board of Directors consisting of five members elected by the voters in its service area. The Board appoints a Fire Chief to oversee the day-to-day operations of the District.

The District maintains its headquarters at 1500 Bollinger Canyon Road, San Ramon, California 94583.

### B. REPORTING ENTITY

The accompanying financial statements of the District include the financial activities of the District as well as the San Ramon Valley Fire Protection District Financing Corporation (Corporation), which is controlled by and dependent on the District. The Corporation's purpose is to assist with the financing of fire protection facilities within the District. While the Corporation is a separate legal entity, the District Board serves in a separate section as its governing body and its financial activities are integral to those of the District. The financial activities of the Corporation have been aggregated and merged (termed "blended") with those of the District in the accompanying financial statements.

### C. BASIS OF PRESENTATION

The District's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

These Statements require that the financial statements described below be presented.

*Government-wide Statements:* The Statement of Net Assets and the Statement of Activities display information about the primary government (the District) and its component unit. These statements include the financial activities of the overall District government. Eliminations have been made to minimize the double counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

*Fund Financial Statements:* The fund financial statements provide information about the District's funds, including blended component units. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column.

### D. MAJOR FUNDS

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

The District reported the following major governmental funds in the accompanying financial statements:

**General Fund** - The General Fund is the general operating fund of the District. It is used to account for all financial resources. The major revenue sources for this Fund are property taxes, ambulance service revenues and interest income. Expenditures are made for public safety and other operating expenditures.

**Capital Projects Fund** – The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers, bond proceeds, and interest income on unspent funds.

**Special Revenue – Equipment Replacement Fund** – The Special Revenue – Equipment Replacement Fund is used to account for financial resources to be used for the replacement of equipment and vehicles. Resources are provided by General Fund transfers and interest income on unspent funds.

**Debt Service Fund** – The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers, bond proceeds and interest income on unspent funds.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

The District also reports the following fund type:

**Fiduciary Fund** - Agency Funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statement, but are presented in separate Fiduciary Fund financial statements.

### E. BASIS OF ACCOUNTING

The government-wide financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net assets may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

### F. BUDGETS AND BUDGETARY ACCOUNTING

The Board of Directors adopts a final budget prior to July 1. The budget includes appropriations (budgeted expenditures) on a line-item basis and the means of financing them (budgeted revenues).

Formal budgetary integration is employed as a management control device during the year for all funds. Budgeted and actual revenues and expenditures are reviewed monthly by the Board and budget amendments and transfers are made as needed. The Finance Supervisor monitors appropriations on a Department/Division basis and conveys this information to the Fire Chief/Treasurer who can approve

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

appropriation transfers so long as appropriations in total by fund do not change. This approach allows the Fire Chief to hold Department/Division heads accountable. The District reports expenditures and appropriations on a line-item basis to its Board.

Only the Board may approve amendments to appropriations in total by fund. This approach allows the Board to hold the Fire Chief accountable for the overall District operations.

Budgets are adopted on a basis consistent with generally accepted accounting principles for all funds. Budgeted amounts presented in the financial statements are as originally adopted and as amended by the Board. Supplemental amendments to the budget were adopted by the Board and have been included in the budget versus actual statement. Appropriations lapse at year end.

### G. PROPERTY TAXES

Revenue is recognized in the fiscal year for which the tax and assessment is levied. The County of Contra Costa levies, bills and collects property taxes for the District; the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year.

Secured property tax is due in two installments, on November 1 and February 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31.

The term “unsecured” refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the personal property being taxed.

Property tax revenue is recognized in the fiscal year for which the tax is levied. The County distributes property tax (termed “settlements”) under the Teeter Plan, which allows the District to receive all property taxes in the year in which they are levied. The County retains any collections of interest, penalties and delinquencies under this plan. A settlement apportionment for 95% of unsecured property taxes is received in October, with the remainder distributed in June. Secured property taxes are received in three settlements and apportioned as follows: 55% in December, 40% in April and 5% in June.

### H. ACCUMULATED COMPENSATED ABSENCES

Compensated absences comprise unpaid vacation leave, administrative leave, and compensating time off, which are accrued as earned. The District’s liability for compensated absences is recorded in various Governmental activities. The liability for compensated absences is determined annually.

### I. CAPITAL ASSETS AND DEPRECIATION

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated fair market value on the date contributed. Capital assets with a value of \$5,000 or more are recorded as capital assets.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

Capital assets with limited useful lives are depreciated over their estimated useful lives.

The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rate share of the cost of capital assets.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The District has assigned the useful lives listed below to capital assets:

Buildings	40 years
Improvements	20-40 years
Equipment	5-20 years

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

## NOTE 2 - CASH AND INVESTMENTS

The District pools cash from all sources and all funds except Cash with Fiscal Agent so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time. The District's investments are carried at fair value, as required by generally accepted accounting principles.

The District adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

Cash and investments as of June 30, 2009 are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of District debt instruments or Agency agreements.

	2009
Cash in bank and investments in LAIF	\$39,044,858
Petty cash	400
Cash and investments with fiscal agents	1,333,145
Total District cash and investments of primary government	40,378,403
Cash and investments in Fiduciary Funds	35,136
Total cash and investments	\$40,413,539

The District's carrying value of cash in banks and cash on hand was \$4,741,318 and \$400, respectively, at June 30, 2009.

## NOTE 2 - CASH AND INVESTMENTS (CONT.)

### A. INVESTMENTS AUTHORIZED BY THE CALIFORNIA GOVERNMENT CODE AND THE DISTRICT'S INVESTMENT POLICY

The District is authorized to invest in the following types of instruments as permitted by the California Government Code, or the District's investment policy where it is more restrictive:

PERMITTED INVESTMENTS/DEPOSITS	MAXIMUM MATURITY
California Local Agency Investment Fund	N/A
Securities of the U.S. Government	5 years
Public Agency's Pooled Investment Fund	N/A
Insured Certificates of Deposit (CD's)	5 years
CD's adequately collateralized by the institution issuing the certificate	5 years
Passbook Savings and Money Market Accounts	N/A

### B. INVESTMENTS AUTHORIZED BY DEBT AGREEMENTS

The District must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or are pledged reserves to be used if the District fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with District resolutions, bond indentures or State statutes. The table below identifies the investment types that are authorized for investments held by fiscal agents.

PERMITTED INVESTMENTS/DEPOSITS	MINIMUM CREDIT QUALITY	MAXIMUM MATURITY
Federal Securities	None	None
Obligations of federal agencies which represent full faith and credit of the United States of America	None	None
Bonds, notes or other evidences of indebtedness by the Federal National Mortgage Association or the Federal Home Loan Mortgage Corporation	AAA by S&P and Aaa by Moody's	3 years
U.S. dollar denominated deposit accounts, federal funds, and banker's acceptances with domestic commercial banks	A-1 or A-1+ by S&P and P-1 by Moody's	360 Days
Commercial Paper	A-1+ by S&P, P-1 by Moody's	270 days
Money Market Fund	AAAm or AAAm-G or better by S&P	None
Obligations of any states of the U.S. or local municipalities, with certain restrictions	Highest rating category	None
Investment agreements, with certain restrictions	None	None
California Local Agency Investment Fund	None	None
Any other investments proposed by the District, with the approval of the bond insurance agent	N/A	N/A



## NOTE 2 - CASH AND INVESTMENTS (CONT.)

### C. LOCAL AGENCY INVESTMENT FUND (LAIF)

At June 30, 2009, the District had \$34,338,676 invested in LAIF. The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises and corporations. As of June 30, 2009, LAIF had an average maturity of 235 days. As of June 30, 2009, LAIF was not rated.

### D. CASH WITH FISCAL AGENT

Under the terms of the indentures of trust issued pursuant to the 2003 and 2006 Certificates of Participation (See Note 5), a fiscal agent is holding funds for debt service reserves. The funds are to be used in the event the District lease payments are insufficient to pay debt service due on the COPS. As of June 30, 2009, the balance with the fiscal agent for the 2003 COPS amounted to \$733,670, which had been invested in the US Bank Money Market Deposit Account. As of June 30, 2009, this money market fund was rated P-1, Aal by Moody's and had an average maturity of 1 day.

Under the terms of an indenture of trust issued pursuant to the 2006 Certificates of Participation (See Note 5), a fiscal agent is holding funds, on behalf of the District, for debt service reserves. The funds are to be used in the event the District lease payments are insufficient to pay debt service due on the COPS. As of June 30, 2009, \$599,475 remained with the agent, which was invested in the US Bank Money Market deposit Account in an investment agreement. As of June 30, 2009, this investment agreement was rated P-1, Aal by Moody's and had an average maturity of 1 day.

## NOTE 3 - CAPITAL ASSETS

### A. CAPITAL ASSET ADDITIONS AND RETIREMENTS

Capital assets activity comprised the following:

	Balance at June 30, 2008	Additions	Retirements	Transfers	Balance at June 30, 2009
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$5,905,802	\$1,200,000			\$7,105,802
Construction in progress	2,780,155	419,637		(\$2,547,400)	652,392
Total capital assets not being depreciated	8,685,957	1,619,637		(2,547,400)	7,758,194
Capital assets being depreciated:					
Buildings and improvements	17,864,964	3,569,690	(\$301,283)	2,547,400	23,680,771
Equipment	23,824,218	287,509	(462,325)		23,649,402
Total capital assets being depreciated	41,689,182	3,857,199	(763,608)	2,547,400	47,330,173
Less accumulated depreciation for:					
Buildings and improvements	(10,079,263)	(543,057)	143,109		(10,479,211)
Equipment	(12,758,454)	(1,636,651)	446,817		(13,948,288)
Total accumulated depreciation	(22,837,717)	(2,179,708)	589,926		(24,427,499)
Net capital assets being depreciated	18,851,465	1,677,491	(173,682)	2,547,400	22,902,674
Governmental activity capital assets, net	\$27,537,422	\$3,297,128	(\$173,682)		\$30,660,868

## NOTE 4 - COMPENSATED ABSENCES

The changes of the compensated absences were as follows:

	<u>Governmental Activities</u>
Beginning Balance, at July 1, 2008	\$1,723,458
Additions	1,610,684
Payments made during fiscal year	<u>(1,483,532)</u>
Ending Balance, at June 30, 2009	<u>\$1,850,790</u>
Current Portion	<u>\$351,650</u>

The long-term portion of governmental activities compensated absences is liquidated primarily by the General Fund.

## NOTE 5 - LONG-TERM DEBT

The District generally incurs long-term debt to finance projects or purchase assets that will have useful lives equal to or greater than the related debt. This debt will be repaid only out of governmental funds but is not accounted for in these funds because this debt does not require an appropriation or expenditure in this accounting period.

The District's debt issues and transactions are summarized below:

	Original Issue Amount	Balance June 30, 2008	Retirements	Balance June 30, 2009	Current Portion
Governmental Activities Debt					
2003 Certificates of Participation 2% - 4%, due 8/01/19	\$9,015,000	\$7,105,000	\$500,000	\$6,605,500	\$515,000
2006 Certificates of Participation 3.5% - 5%, due 8/01/36	9,485,000	9,320,000	170,000	9,150,000	175,000
Lease Purchase Agreement 2.94% - 3.43%, due 5/15/12	6,835,000	3,962,434	936,418	3,026,016	971,650
Total Governmental Activity Debt	<u>\$25,335,000</u>	<u>\$20,387,434</u>	<u>\$1,606,418</u>	<u>\$18,781,016</u>	<u>\$1,661,650</u>

### A. 2003 REFUNDING CERTIFICATES OF PARTICIPATION

The District leases its Administrative Office and Fire Stations 31, 33 and 38 under a non-cancelable lease extending to July 1, 2019. Under this lease, the District makes semi-annual payments, which are sufficient to pay the principal and interest on the 2003 Refunding Certificates of Participation (COPs). The cost of the buildings and the balance of the debt evidenced by the COPs have been included in the District's financial statements as this lease is in essence a financing arrangement, with ownership of the financed assets reverting to the District at its conclusion. Interest is payable semi-annually each February 1 and August 1. Principal payments are due each August 1.

## NOTE 5 - LONG-TERM DEBT (CONT.)

### B. 2006 CERTIFICATES OF PARTICIPATION

In March 2006, the San Ramon Valley Fire Protection District Financing Corporation issued Certificates of Participation in the original principal amount of \$9,485,000, and bearing interest at 3.5-5%. Bond proceeds were used to finance the design and construction of three new fire stations, the acquisition of land for two of these fire stations, and the construction of an apparatus storage building at an existing fire station. Under a non-cancelable lease of these assets extending to August 1, 2046, the District makes semi-annual payments February 1 and August 1 from any source of available funds of the District which are sufficient to pay the principal and interest on the 2006 Certificates of Participation. Ownership of the leased premises reverts to the District at the end of the lease. The costs of the assets securing this lease and the balance of the debt evidenced by the 2006 Certificates of Participation have been included in the District's financial statements as this lease is in essence a financing arrangement, with ownership of the financed assets reverting to the District at its conclusion.

### C. LEASE PURCHASE AGREEMENT

On November 23, 2004 the District entered into a lease purchase agreement with LaSalle Bank National Association. The lease purchase agreement consists of three lease schedules that total \$6,835,000 for the purchase of a number of fire engines and other service vehicles. Ownership of the vehicles passes to the District at the end of the leases. Since the leases are in essence financing arrangements, the cost of the fire engines, vehicles and the amount of the leases have been included in the District's financial statements.

The leases are payable from general fund revenues of the District. Interest and principal are payable annually on December 22 and May 15 until May 15, 2012.

### D. DEBT SERVICE REQUIREMENTS

The District's debt service requirements are presented below:

For the year ending June 30	Principal	Interest
2010	\$1,661,650	\$754,859
2011	1,713,212	698,204
2012	1,776,154	638,006
2013	750,000	574,708
2014	780,000	549,261
2015-2019	4,330,000	2,292,548
2020-2024	2,115,000	1,587,938
2025-2029	1,765,000	1,201,875
2030-2034	2,250,000	702,250
2035-2039	1,640,000	125,750
Total payments due	\$18,781,016	\$9,125,399

## NOTE 6 - INTERFUND TRANSACTIONS

### A. TRANSFERS BETWEEN FUNDS

With Board approval, resources may be transferred from one fund to another. Transfers between funds during the fiscal year ended June 30, 2009 were as follows:

Fund Receiving Transfers	Fund Making Transfers	Amount Transferred
General Fund	Capital Projects	\$4,793,800 (A)
Special Revenue - Equipment Replacement Fund	General Fund	327,009 (B)
Capital Projects Fund	General Fund	3,788,114 (A)
Debt Service Fund	Capital Projects Fund	40 (A)
Debt Service Fund	General Fund	2,390,163 (C)
Total Interfund Transfers		<u>\$11,299,126</u>

(A) To fund capital projects

(B) To fund equipment purchases

(C) To fund debt service

## NOTE 7 - NET ASSETS AND FUND BALANCES

Net Assets are on the full accrual basis while Fund Balances are measured on the modified accrual basis.

### A. NET ASSETS

Net Assets is the excess of all the District's assets over all its liabilities, regardless of fund. Net Assets are divided into three captions. These captions apply only to Net Assets, which is determined only at the Government-wide level, and are described below:

*Invested in Capital Assets, net of related debt* describes the portion of Net Assets which is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Restricted* describes the portion of Net Assets which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the District cannot unilaterally alter. These principally include debt service and acquisition and construction of facilities and equipment.

*Unrestricted* describes the portion of Net Assets which is not restricted to use.

## NOTE 7 - NET ASSETS AND FUND BALANCES (CONT.)

### B. FUND BALANCE

Fund balances consist of reserved and unreserved amounts. Reserved fund balances represent portions of fund balances which are legally segregated for specific future uses. The remaining portion is unreserved. As of June 30, 2009, fund balance had been reserved for debt service to reflect the portion of fund balance legally segregated for the repayment of debt service on the Certificates of Participation, and reserved for prepaid items and deposits.

Unreserved fund balance may be designated to indicate District plans for financial resource use in a future period, such as for general contingencies or capital projects. Such plans are subject to change by the District at its discretion.

Fund balance designations are summarized below:

**Designated for Workers' Compensation** represents the portion of fund balance the District has set aside to pay for future workers' compensation claims.

**Designated for Dry Spell (Cash Flow)** represents the portion of fund balance set aside to cover expenditures during the future "dry-spell" prior to the receipt of the first settlement of property tax allocations in December.

**Designated for Acquisition and Construction of Facilities and Equipment** represents the portion of fund balance set aside to pay for capital outlays and equipment replacement needs identified as part of the District's capital improvement plans.

## NOTE 8 - PENSION PLAN

Substantially, all qualified permanent and probationary District employees are eligible to participate in pension plans offered by Contra Costa County Employees' Retirement Association (CCCERA), a cost sharing multiple employer defined benefit pension plan which acts as a common investment and administrative agent for its participating member employers. CCCERA provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

## NOTE 8 - PENSION PLAN (CONT.)

Benefit provisions under the Plan are established by State statute and County resolution. Benefits are based on years of credited service, equal to one year of full time employment. Funding contributions for the Plan are determined annually on an actuarial basis by CCCERA; the District must contribute these amounts. The Plan's provisions and benefits in effect at July 1, 2008, are summarized as follows:

	Safety	Non-Safety
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	50	50
Monthly benefits as percentage of annual salary	3%	1.426 - 2.00%
Required employee contribution rates	13.78 - 20.20%	7.49 - 13.68%
Required employer contribution rates	61.56%	32.92%

The Districts pays a portion of employee contributions calculated on base pay. The remainder of employee contributions are paid by each employee.

The District paid actuarially required contributions and related rates for the last three fiscal years were as follows:

	Amounts	Rates
2009	\$12,613,117	32.92% - 61.65%
2008	11,055,922	33.90% - 61.20%
2007	10,836,401	32.34% - 59.24%

These contributions approximated 6.11% of total plan contributions from all members participating in CCCERA. Retirement age varies and is based on different criteria, as described in the plan.

CCCERA determines contribution requirements using a modification of the Entry Age Normal Method. Under this method, the District's total normal benefit cost for each employee from date of hire to date of retirement is expressed as a level percentage of the related total payroll cost. Normal benefit cost under this method is the level amount the employer must pay annually to fund an employee's projected retirement benefit. This level percentage of payroll method is used to amortize any unfunded actuarial liabilities. The actuarial assumptions used to compute contribution requirements are also used to compute the actuarially accrued liabilities.

CCCERA uses the market related value method of valuing the Plan's assets. As of December 31, 2007, an investment rate of return of 7.80% is assumed, including inflation at 3.75%. Annual salary increases are assumed to vary by duration of service and annual retirement benefit increases are assumed to be 5.0% to 12.25%. The unfunded actuarial accrued liability is being amortized as a level percentage of payroll for total unfunded liability (4.25% payroll growth assumed). The remaining amortization period ends June 30, 2022.

## NOTE 8 - PENSION PLAN (CONT.)

Trend information for the District is not available. Complete trend data is available in separately issued financial statements of the plan which can be obtained from CCCERA located at 1355 Willow Way, Suite 221, Concord, California. Three year trend data as of December 31 for the entire Plan is presented below (in thousands):

### Actuarial (Dollars in Thousands)

Valuation Date	Entry Age Accrued Liability	Value of Assets	Unfunded Liability	Funded Ratio	Annual Covered Payroll	Unfunded (Overfunded) Liability as % of Payroll
2005	\$4,792,428	\$4,062,057	\$730,371	84.8%	\$627,546	116.385%
2006	5,293,977	4,460,871	833,106	84.3%	653,953	127.395%
2007	5,581,048	5,016,137	564,911	89.9%	671,618	84.112%

## NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS

During fiscal year 2009, the District implemented the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Post employment Benefits Other Than Pensions. This Statement establishes uniform financial reporting standards for employers providing post employment benefits other than pensions (OPEB). The provisions of this statement are applied prospectively and do not affect prior years financial statements. Required disclosures are presented below.

By Board resolution and through agreements with its labor units, the District provides certain health care benefits for retired employees (spouse and dependents are included) under third-party insurance plans. A summary of eligibility and retiree contribution requirements are shown below by bargaining unit:

	Miscellaneous	Safety
Eligibility	<ul style="list-style-type: none"> <li>• Full time employees retire directly from District</li> <li>• Service ret: 50 &amp; 10 or 30 YOS</li> <li>• Service-connected disability ret: regardless age or service</li> <li>• Service includes all 37 Act and CalPERS service</li> <li>• Participates in PEMHCA</li> </ul>	<ul style="list-style-type: none"> <li>• Full time employees retire directly from District</li> <li>• Service ret: 50 &amp; 10 or 20 YOS</li> <li>• Service-connected disability ret: regardless age or service</li> <li>• Service includes all 37 Act and CalPERS service</li> <li>• Participates in PEMHCA</li> </ul>
Medical Benefits	<ul style="list-style-type: none"> <li>• District pays 100% of the medical premium for retiree, spouse and dependents</li> <li>• Same as actives</li> </ul>	
Dental, Vision, Life & EAP	<ul style="list-style-type: none"> <li>• Dental, Vision, EAP: District pays 25% of the premium for retiree, spouse and dependents</li> <li>• Life: District pays 25% of the Premium for retiree only until age 65</li> </ul>	

As of June 30, 2009, approximately 95 participants were eligible to receive benefits.



## NOTE 9 - POSTEMPLOYMENT HEALTH CARE BENEFITS (CONT.)

### FUNDING POLICY AND ACTUARIAL ASSUMPTIONS

The annual required contribution (ARC) was determined as part of a January 1, 2007 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 7.75% investment rate of return, (b) 3.25% projected annual salary increase, and (c) 3% of general inflation increase, and (d) a health care trend of declining annual increases ranging from 9.7% to 11.0% in 2009 to 4.5% for years starting 2017. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least biannually as results are compared to past expectations and new estimates are made about the future. The District's OPEB unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll using a 30 year amortization period.

In accordance with the District's budget, the annual required contribution (ARC) is to be funded throughout the year as a percentage of payroll. Concurrent with implementing Statement No. 45, the Board passed a resolution to participate in the California Employers' Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. CERBT is administrated by CalPERS, and is managed by an appointed board not under the control of the District's Board. This Trust is not considered a component unit by the District and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

### FUNDING PROGRESS AND FUNDED STATUS

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability when such contributions are placed in an irrevocable trust or equivalent arrangement. During the fiscal year ended June 30, 2009, the District made contributions toward the ARC amounting to \$3,500,000 to the Plan which represented 16% of the \$21.9 million of covered payroll. As a result, the District has recorded the Net OPEB Obligation, representing the difference between the ARC, the amortization of the Net OPEB Obligation and actual contributions, as presented below:

Annual required contribution (ARC)	\$5,372,000
Contributions made:	
District portion of current year premiums paid	1,133,235
Additional contributions to CERBT	3,500,000
Total Contributions	4,633,235
Contribution less than the ARC	738,765
Net OPEB obligation at June 30, 2008	0
<b>Net OPEB obligation at June 30, 2009</b>	<b>\$738,765</b>

## NOTE 10 - DEFERRED COMPENSATION PLAN

District employees may defer a portion of their compensation under three District sponsored Deferred Compensation Plans created in accordance with Internal Revenue Code Section 457. Under these plans, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plans.

The laws governing deferred compensation plan assets require plan assets to be held in a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District, and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

## NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omission, injuries to employees, and natural disasters. The District retains risk (a deductible) for a portion of losses arising from general liability, property, workers' compensation and auto liability losses. Once the District's deductible is met, insurance providers become responsible for payment of all claims up to the coverage limit. The District participates in the Contra Costa County Risk Management Program, a member of CSAC, a public entity risk pool which provides insurance coverage to participating members. The District also has insurance coverage through insurance policies with commercial insurance companies.

The District did not have any claim settlements that exceeded the insurance coverage in the last three years. A summary of the District's insurance is as follows:

Coverage	Insurance Company / Risk Pool	Limit of Liability	Deductible / SIR
Workers' Compensation	Insurance Co.	Statutory	\$1,000,000
All Risk Property	CSAC	\$600,000,000 (flood) 600,000,000 (all others)	100,000(flood) 500 disappearing (aop)
Earthquake	CSAC	280,000,000	5% per "unit", \$100,000 minimum
Boiler & Machinery	CSAC	100,000,000	5,000
Sabotage & Terrorism	CSAC	200,000,000	500,000
General & Automobile Liability	CSAC	50,000,000	None
Pollution Liability	CSAC	10,000,000	500,000
Employee Dishonesty	Insurance Co.	10,000,000	50,000

## NOTE 11 - RISK MANAGEMENT (CONT.)

CSAC is governed by a Board consisting of representatives from member municipalities. The Board controls the operations of CSAC, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

As of June 30, 2009, the District's third party administrator responsible for processing Workers' Compensation claims determined that the liability for unpaid claims amounted to \$1,125,444. As of that same date, management estimated the liability for unpaid claims for the other types of losses discussed above, including a provision for losses incurred but not reported amounted to \$20,000. These losses will be paid from future resources; therefore, these liabilities have been accounted for in governmental activities. Changes to these claims payable are disclosed below:

	Fiscal Year 2008-09	Fiscal Year 2007-08
Balance, July 1	\$844,993	\$551,843
Current year claims and estimated changes in claims payable	827,203	647,632
Claims paid	(526,752)	(354,482)
Balance, June 30	<u>\$1,145,444</u>	<u>\$844,993</u>

## NOTE 12 - CONTINGENT LIABILITIES AND COMMITMENTS

The District participates in Federal and State grant programs. These programs have been audited through the fiscal year ended June 30, 2009 by the District's independent accountants in accordance with the provisions of the federal Single Audit Act amendments of 1996 and applicable State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The District expects such amounts, if any, to be immaterial.

The District is subject to litigation arising in the normal course of business. In the opinion of the District Attorney there is no pending litigation which is likely to have a material adverse effect on the financial position of the District.

# MAJOR GOVERNMENTAL FUNDS, OTHER THAN GENERAL FUND AND SPECIAL REVENUE FUND

## CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Resources are provided by General Fund transfers, bond proceeds, and interest income on unspent funds.

### SAN RAMON VALLEY FIRE PROTECTION DISTRICT CAPITAL PROJECT FUND SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Use of money and property	\$54,000	\$27,221	(\$26,779)
Total Revenues	\$54,000	\$27,221	(\$26,779)
<b>EXPENDITURES</b>			
Capital outlay:			
Land, design, and construction	6,167,154	5,223,568	943,586
Various improvements	40,000	86,887	(46,887)
Total capital outlay	6,207,154	5,310,455	896,699
Total Expenditures	6,207,154	5,310,455	896,699
Excess (deficiency) of Revenues over Expenditures	(6,153,154)	(5,283,234)	869,920
<b>OTHER FINANCING SOURCES</b>			
Transfers in	46,000	3,788,114	3,742,114
Transfers out		(4,793,840)	(4,793,840)
Total Other Financing Sources	46,000	(1,005,726)	(1,051,726)
<b>NET CHANGE IN FUND BALANCE</b>	<b>(\$6,107,154)</b>	<b>(6,288,960)</b>	<b>(\$181,806)</b>
Fund balance at beginning of year		\$6,288,960	
Fund balance at end of year		\$6,288,960	

## MAJOR GOVERNMENTAL FUNDS, OTHER THAN GENERAL FUND AND SPECIAL REVENUE FUND (CONT.)

### DEBT SERVICE FUND

The Debt Service Fund is used to account for accumulation of resources for, and the payment of long-term debt principal, interest and related costs. Resources are provided by General Fund transfers, bond proceeds and interest income on unspent funds.

#### SAN RAMON VALLEY FIRE PROTECTION DISTRICT DEBT SERVICE FUND SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2009

	Budget	Actual	Variance Positive (Negative)
<b>REVENUES</b>			
Use of money and property	\$60,000	\$6,780	(\$53,220)
Total Revenues	60,000	6,780	(53,220)
<b>EXPENDITURES</b>			
Debt Service:			
Principal and interest	2,414,234	2,414,234	
Total debt service	2,414,234	2,414,234	
Total Expenditures	2,414,234	2,414,234	
Excess (deficiency) of Revenues over Expenditures	(2,354,234)	(2,407,454)	(53,220)
<b>OTHER FINANCING SOURCES</b>			
Transfers in	2,354,234	2,390,203	35,969
Total Other Financing Sources	2,354,234	2,390,203	35,969
<b>NET CHANGE IN FUND BALANCE</b>		(17,251)	(\$17,251)
Fund balance at beginning of year		1,350,396	
Fund balance at end of year		\$1,333,145	

## AGENCY FUND

### AGENCY FUND

Agency funds are used to account for assets held by the District as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

### CERT PROGRAM

Accounts for grant monies received and expenditures incurred related to the Community Emergency Response Team (CERT) Program. The District acts as custodian for the operating resources of the entity.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
AGENCY FUND  
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED JUNE 30, 2009

	Balance June 30, 2008	Additions	Reductions	Balance June 30, 2009
CERT Program				
<b>ASSETS</b>				
Cash and investments	\$7,667	\$61,779	\$34,310	\$35,136
Accounts receivable	329	131	329	131
Due from members	4,539		4,539	
	<u>\$12,535</u>	<u>\$61,910</u>	<u>\$39,178</u>	<u>\$35,267</u>
<b>LIABILITIES</b>				
Accounts payable	\$12,535	\$598	\$12,535	\$598
Due to members		61,312	26,643	34,669
	<u>\$12,535</u>	<u>\$61,910</u>	<u>\$39,178</u>	<u>\$35,267</u>



## STATISTICAL SECTION

This part of the District's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### FINANCIAL TRENDS

These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time:

1. Net Assets by Component
2. Changes in Net Assets
3. Fund Balances of Governmental Funds
4. Changes in Fund Balances of Governmental Funds
5. General Expenditures by Function

### REVENUE CAPACITY

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax:

1. General Revenues by Source
2. Assessed Value of Taxable Property
3. Assessed and Estimated Actual Value of Taxable Property
4. Property Tax Levies and Collections
5. Property Tax Rates, All Overlapping Governments
6. Principal Property Taxpayers

### DEBT CAPACITY

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin

### DEMOGRAPHIC AND ECONOMIC INFORMATION

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place:

1. Demographic Statistics
2. Demographic and Economic Statistics
3. Principal Employers



## STATISTICAL SECTION (CONT.)

### OPERATING INFORMATION

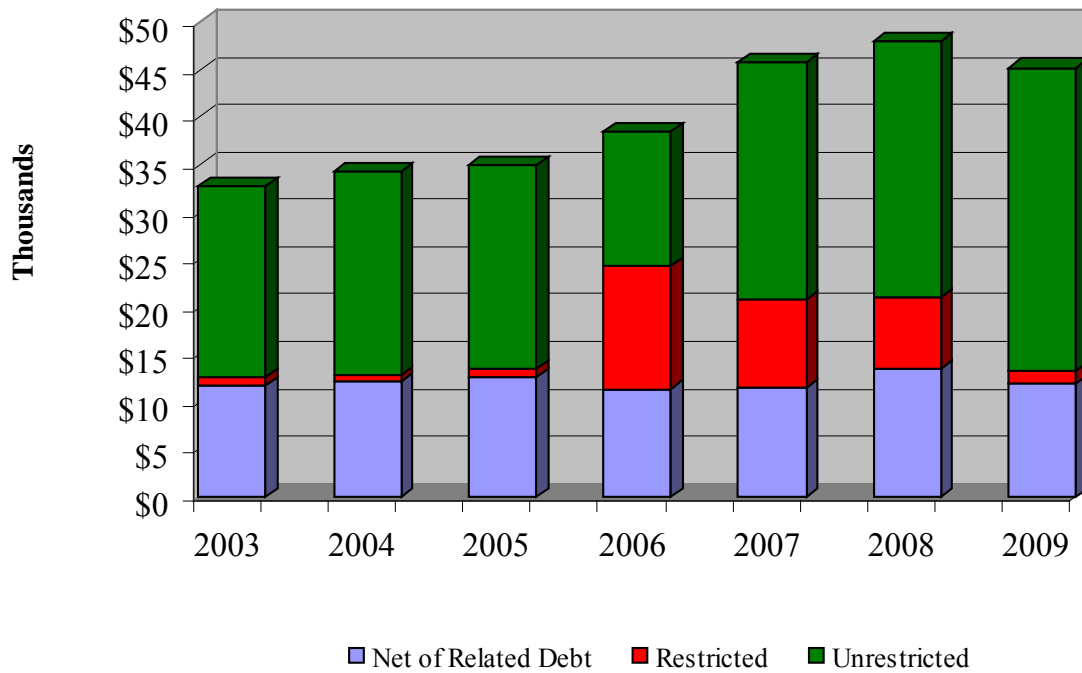
These schedules contain service data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs:

1. Summary of District Activities
2. Comparative Annual Graph -- Total Responses
3. Emergency Response Analysis
4. Emergency Response Detail Analysis
5. Emergency Responses Graph
6. Call Frequency Analysis
7. Mutual Aid Fire Responses
8. Training Hours for Suppression Personnel
9. Service Connected Illness/Injury Report
10. Operating Indicators by Function
11. Staffing Summary

#### *Sources*

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The District implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
NET ASSETS BY COMPONENT  
LAST SEVEN FISCAL YEARS  
BUDGET AND ACTUAL  
(ACCRUAL BASIS OF ACCOUNTING)

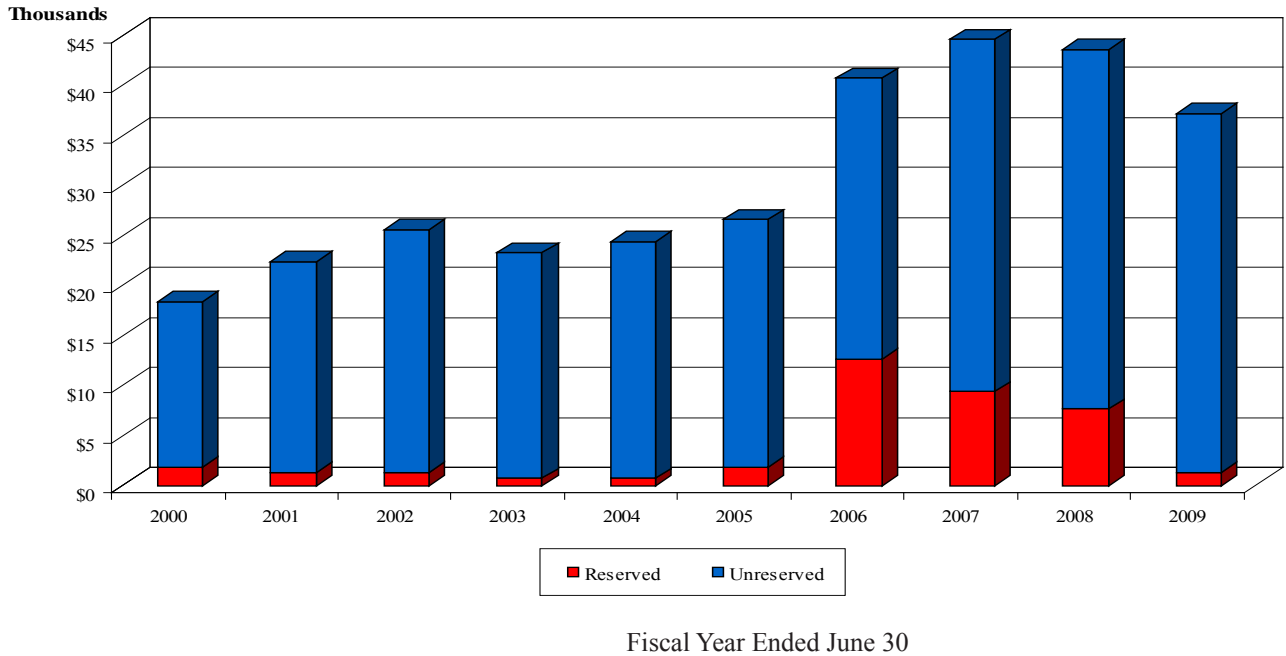


	2003	2004	2005	2006	2007	2008	2009
Governmental Activities							
Invested in capital assets, net of related debt	\$11,778	\$12,123	12,653	\$11,389	\$11,403	\$13,404	\$11,880
Restricted	747	742	746	12,877	9,442	7,604	1,333
Unrestricted	20,162	21,375	21,587	14,199	25,047	27,078	32,076
Total governmental activities net assets	\$32,687	\$34,240	\$34,986	\$38,465	\$45,892	\$48,086	\$45,289

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 CHANGES IN NET ASSETS  
 LAST SEVEN FISCAL YEARS  
 (ACCRUAL BASIS OF ACCOUNTING)

	2003	2004	2005	2006	2007	2008	2009
<b>EXPENSES</b>							
Governmental Activities:							
Public Safety	\$34,893	\$36,070	\$39,984	\$42,105	\$45,810	\$51,547	\$57,957
Interest on Long-Term Debt	1,215	184	270	557	839	860	808
Total Governmental Activities Expenses	36,108	36,254	40,254	42,662	46,649	52,407	58,765
<b>PROGRAM REVENUES</b>							
Governmental Activities:							
Charges for Services	1,748	1,668	1,890	2,216	2,261	2,297	2,658
Operating Grants and Contributions	309	323	184	305	732	808	1,310
Capital Grants and Contributions	675	897	673	652			
Total Government Activities Program Revenues	2,732	2,888	2,747	3,173	2,993	3,105	3,968
<b>NET (EXPENSES) / REVENUE</b>							
Total Governmental Activities Program Expenses	(33,376)	(33,366)	(37,507)	(39,489)	(43,656)	(49,302)	(54,797)
Total Primary Government Net Expense	(\$33,376)	(\$33,366)	(\$37,507)	(\$39,489)	(\$43,656)	(\$49,302)	(\$54,797)
<b>GENERAL REVENUES AND OTHER CHANGES IN NET ASSETS</b>							
Governmental Activities:							
Property Taxes	\$32,046	\$34,686	\$37,845	\$42,094	\$48,522	\$49,729	\$51,336
Use of Money and Property	416	230	407	860	1,789	1,723	638
Other	86	3	1	14	22	45	26
Total General Revenues and Other Assets	32,548	34,919	38,253	42,968	50,333	51,497	52,000
Total Primary Government	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)
<b>CHANGE IN NET ASSETS</b>							
Governmental Activities Changes in Net Assets	(\$828)	\$1,553	\$746	\$3,479	\$6,677	\$2,195	(\$2,797)
Net Assets Beginning Fund Balance, as restated	33,515	32,687	34,240	34,986	39,215	45,891	48,086
Net Assets Ending Fund Balance	\$32,687	\$34,240	\$34,986	\$38,465	\$45,892	\$48,086	\$45,289

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)



	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
<b>General Fund</b>										
Reserved								\$6	\$3	\$5
Unreserved	\$12,453	\$14,860	\$20,462	\$21,333	\$23,582	\$24,692	\$28,022	35,162	35,862	35,806
<b>Total General Fund</b>	<b>\$12,453</b>	<b>\$14,860</b>	<b>\$20,462</b>	<b>\$21,333</b>	<b>\$23,582</b>	<b>\$24,692</b>	<b>\$28,022</b>	<b>\$35,168</b>	<b>\$35,865</b>	<b>\$35,811 (a)</b>
<b>All Other Governmental Funds</b>										
Reserved	\$1,841	\$1,329	\$1,337	\$747	\$742	\$1,877	\$12,632	\$9,370	\$7,639	\$1,333
Unreserved, reported in:										
Special revenue funds	442	1,583								
Capital project funds	3,663	4,589	3,741	1,174						
<b>Total all other governmental funds</b>	<b>\$5,946</b>	<b>\$7,501</b>	<b>\$5,078</b>	<b>\$1,921</b>	<b>\$742</b>	<b>\$1,877</b>	<b>\$12,632</b>	<b>\$9,370</b>	<b>\$7,639</b>	<b>\$1,333 (a)</b>

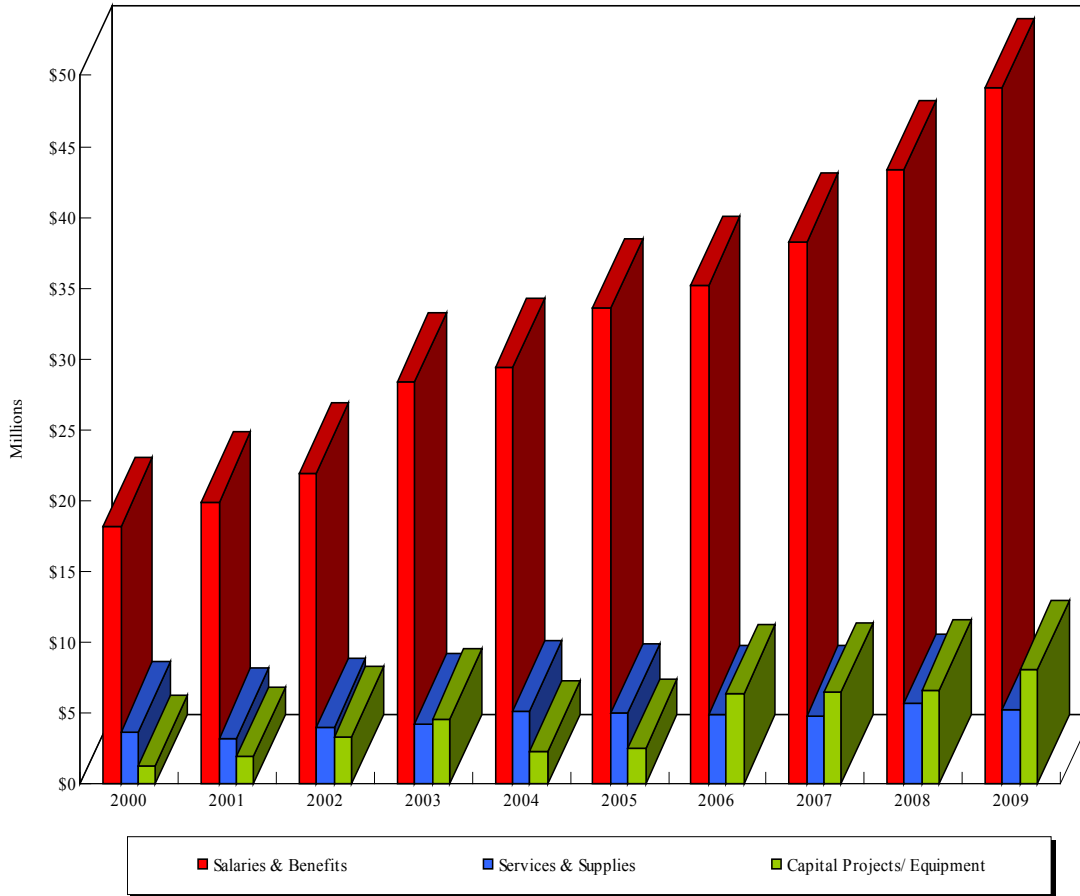
(a) The change in total fund balance for the General Fund and other governmental funds is explained in Management's Discussion and Analysis.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 LAST TEN FISCAL YEARS  
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	2000	2001	2002
<b>REVENUES</b>			
Taxes	\$23,934	\$25,764	\$29,050
Use of money and property	807	1,100	749
Intergovernmental revenues	962	635	697
Charges for services	1,271	1,378	1,659
Other	679	100	191
Total Revenues	<u>27,653</u>	<u>28,977</u>	<u>32,346</u>
<b>EXPENDITURES</b>			
Current:			
Public safety	21,797	23,091	25,866
Capital outlay	486	1,134	2,514
Debt service:			
Principal repayment	245	260	270
Interest and fiscal charges	542	530	516
Total Expenditures	<u>23,070</u>	<u>25,015</u>	<u>29,166</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,583</u>	<u>3,962</u>	<u>3,180</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	2,161	2,995	761
Transfers (out)	(2,161)	(2,995)	(761)
Refunding certificates of participation			
Certificates of participation issued			
Lease proceeds			
Premium on bonds			
Payment to refunded bond escrow			
Total other financing sources (uses)			
Net Change in fund balances	<u>\$4,583</u>	<u>\$3,962</u>	<u>\$3,180</u>
Debt service as a percentage of noncapital expenditures	3.6%	3.4%	3.0%

2003	2004	2005	2006	2007	2008	2009
\$32,046	\$34,686	\$37,845	\$42,094	\$48,522	\$49,729	\$51,336
416	230	407	859	1,789	1,723	638
309	1,220	842	957	732	808	1,310
1,606	1,495	1,751	2,074	2,129	2,157	2,500
228	176	139	157	154	184	184
34,605	37,807	40,984	46,141	53,326	54,601	55,968
32,558	34,437	38,521	40,023	43,012	49,023	54,277
3,493	2,116	1,718	4,131	4,169	4,121	5,637
285		465	1,430	1,421	1,631	1,606
807	184	270	742	839	860	808
37,143	36,737	40,974	46,326	49,441	55,635	62,328
(2,538)	1,070	10	(185)	3,885	(1,034)	(6,360)
2,528	2,287	1,315	5,854	2,844	6,466	11,299
(2,528)	(2,287)	(1,315)	(5,854)	(2,844)	(6,466)	(11,299)
9,015			14,085			
		2,235				
			185			
(8,763)						
252		2,235	14,270			
(2,286)	\$1,070	\$2,245	\$14,085	\$3,885	(\$1,034)	(\$6,360)
3.4%	.50%	1.9%	5.4%	4.8%	4.7%	4.4%

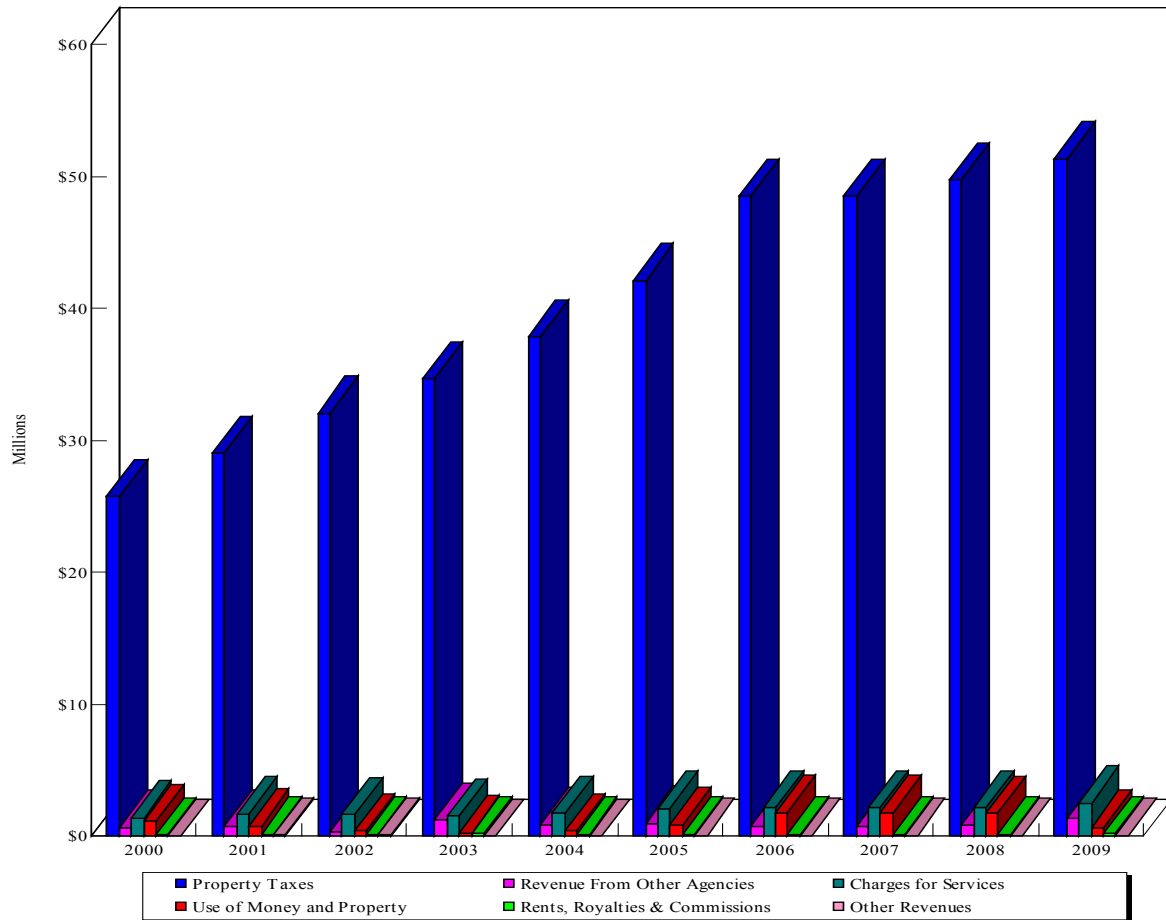
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 GENERAL EXPENDITURES BY FUNCTION  
 ALL GOVERNMENTAL FUND TYPES  
 LAST TEN FISCAL YEARS



Fiscal Year	Salaries & Benefits	Services & Supplies	Capital Projects/ Equipment/ Debt Service	Total
2000	\$18,140,898	\$3,656,576	\$1,272,865	\$23,070,339
2001	19,898,342	3,193,238	1,923,565	25,015,145
2002	21,918,134	3,948,150	3,299,886	29,166,170
2003	28,344,712	4,213,231	4,585,463	37,143,406
2004	29,347,624	5,114,318	2,275,141	36,737,083
2005	33,570,846	4,950,609	2,453,075	40,974,530
2006	35,176,348	4,847,076	6,302,362	46,325,786
2007	38,227,789	4,784,606	6,429,128	49,441,523
2008	43,359,987	5,663,047	6,612,168	55,635,202
2009	49,091,784	5,184,521	8,051,698	62,328,003

Source: Annual District Financial Statements and Records

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 GENERAL REVENUES BY SOURCE  
 ALL GOVERNMENTAL FUND TYPES  
 LAST TEN FISCAL YEARS

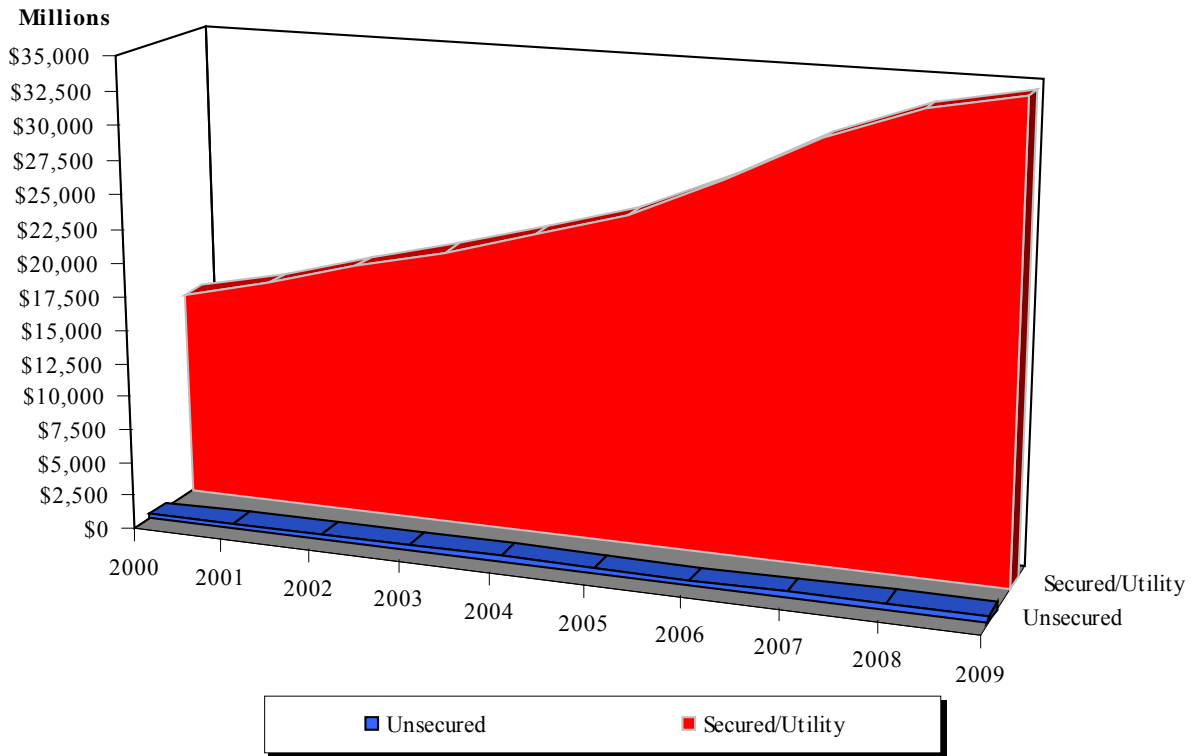


Fiscal Year	Property Taxes	Revenue From Other Agencies	Charges for Services	Use of Money and Property	Rents, Royalties & Commissions	Other Revenues	Total
2000	\$23,934,000	\$961,499	\$1,271,094	\$807,391	\$97,701	\$581,387	\$27,653,072
2001	25,763,944	635,374	1,378,187	1,099,611	97,899	1,966	28,976,981
2002	29,049,779	696,646	1,658,768	748,911	125,763	65,975	32,345,842
2003	32,046,025	308,783	1,606,447	415,633	141,573	86,893	34,605,354
2004	34,686,306	1,220,129	1,494,538	229,904	173,770	2,676	37,807,323
2005	37,844,880	841,812	1,750,852	406,677	139,418	678	40,984,317
2006	42,094,029	957,213	2,073,579	859,411	142,317	14,322	46,140,871
2007	48,521,551	731,532	2,128,641	1,789,342	132,366	21,980	53,325,412
2008	49,729,211	807,774	2,157,453	1,723,008	139,557	44,649	54,601,652
2009	51,335,992	1,309,954	2,499,826	638,353	157,865	25,894	55,967,884

Source: Annual District Financial Statements and Records



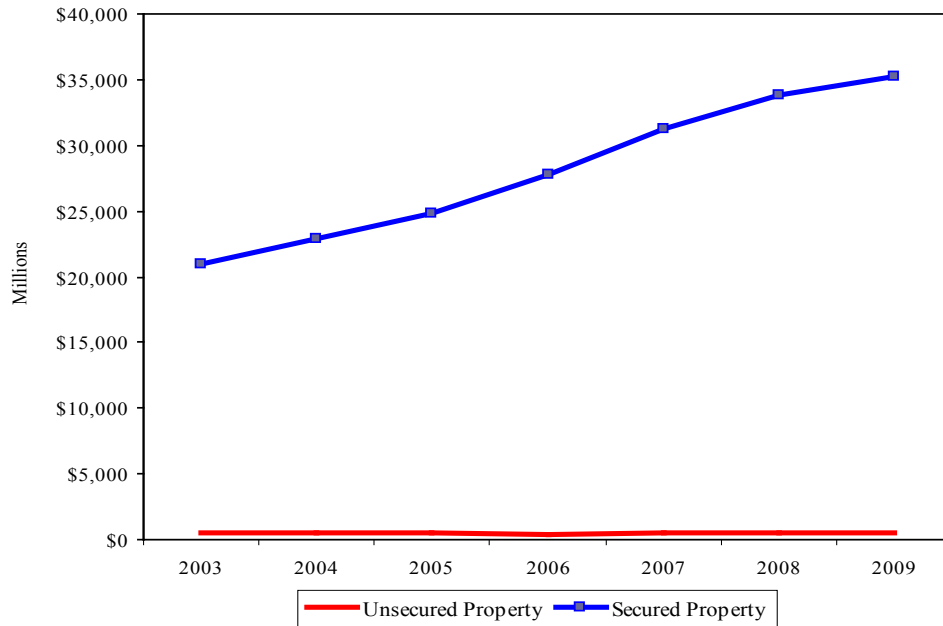
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 ASSESSED VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS



Fiscal Year	Local Secured	Utility	Unsecured	Total Assessed Value
2000	\$15,457,099,622	\$359,772	\$389,658,586	\$15,847,117,980
2001	16,933,699,158	359,772	432,489,327	17,366,548,257
2002	18,854,708,691	381,584	513,702,470	19,368,792,745
2003	20,468,162,469	381,584	495,860,889	20,964,404,942
2004	22,432,355,228	381,584	509,676,475	22,942,413,287
2005	24,344,839,894	381,584	458,923,374	24,804,144,852
2006	27,329,344,797	381,584	447,249,007	27,776,975,388
2007	30,798,477,318	801,750	503,155,731	31,302,434,799
2008	33,325,977,071	488,449	537,112,855	33,863,578,375
2009	34,629,953,985	488,449	566,979,063	35,197,421,497

Source: California Municipal Statistics, Inc.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 ASSESSED AND ESTIMATED ACTUAL  
 VALUE OF TAXABLE PROPERTY  
 LAST SEVEN FISCAL YEARS



Real Property

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Other
2003	\$18,106,474,071	\$1,913,808,868	\$149,420,371	\$298,840,743
2004	19,904,567,375	2,057,081,965	157,029,157	314,058,315
2005	21,647,770,938	2,203,242,543	163,112,983	331,095,012
2006	24,331,655,397	2,514,334,827	180,376,194	303,359,963
2007	27,504,342,149	2,756,353,926	220,395,421	318,187,572
2008	29,889,388,569	2,638,073,854	183,159,314	615,843,783

Fiscal Year	Total Real Secured Property	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
2003	\$20,468,544,053	\$495,860,889	\$20,964,404,942	\$20,964,404,942	1%
2004	22,432,736,812	509,676,475	22,942,413,287	22,942,413,287	1%
2005	24,345,221,476	458,923,374	24,804,144,850	24,804,144,850	1%
2006	27,329,726,381	447,249,007	27,776,975,388	27,776,975,388	1%
2007	30,799,279,068	503,155,731	31,302,434,799	31,302,434,799	1%
2008	33,326,465,520	537,112,855	33,863,578,375	33,863,578,375	1%
2009	34,630,442,434	566,979,063	35,197,421,497	35,197,421,497	1%

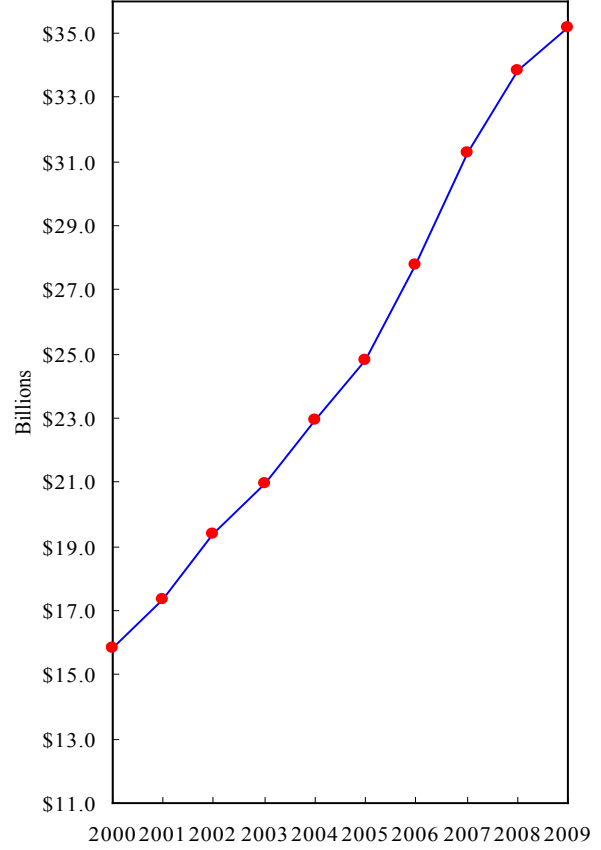
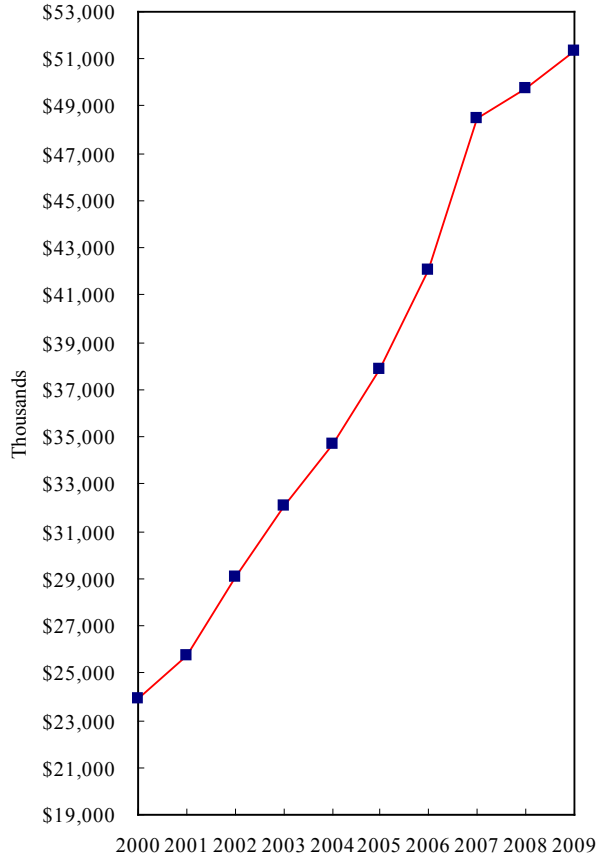
Source: California Municipal Statistics, Inc.

(a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

(b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

Data for years 2000-2002 not available

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS



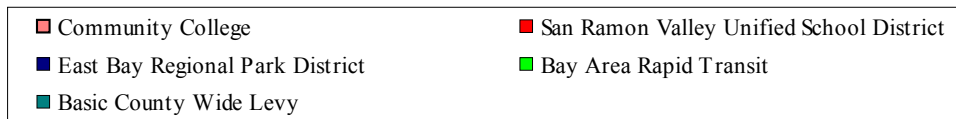
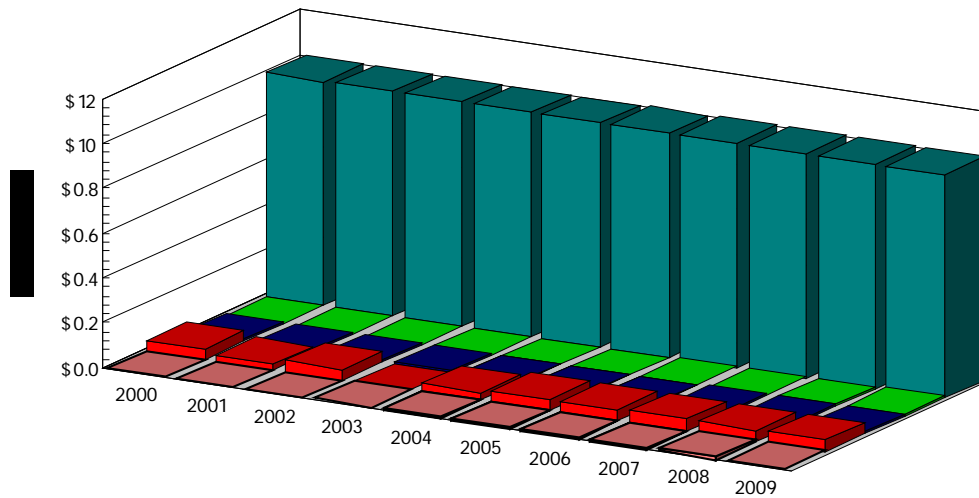
■ Tax Collections

● Value of Property

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Value of Property Subject to Local Tax Rate
2000	\$23,934,000	\$23,934,000	100.0000%	\$15,847,117,980
2001	25,763,944	25,763,944	100.0000%	17,366,548,257
2002	29,049,779	29,049,779	100.0000%	19,368,792,745
2003	32,046,025	32,046,025	100.0000%	20,964,404,942
2004	34,686,306	34,686,306	100.0000%	22,942,413,287
2005	37,844,880	37,844,880	100.0000%	24,804,144,852
2006	42,094,029	42,094,029	100.0000%	27,776,975,388
2007	48,521,551	48,521,551	100.0000%	31,302,434,799
2008	49,729,211	49,729,211	100.0000%	33,863,578,375
2009	51,335,991	51,335,991	100.0000%	35,197,421,497

Source: San Ramon Valley Fire Protection District Records

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
(GENERAL OBLIGATION BOND ISSUERS ONLY)  
LAST TEN FISCAL YEARS



Fiscal Year	Basic County Wide Levy	Bay Area Rapid Transit	East Bay Regional Park District	San Ramon Valley Unified School District	Community College	Total
2000	1.0000	0.0000	0.0088	0.0482	0.0000	1.0570
2001	1.0000	0.0000	0.0065	0.0249	0.0000	1.0314
2002	1.0000	0.0000	0.0072	0.0470	0.0000	1.0542
2003	1.0000	0.0000	0.0065	0.0001	0.0040	1.0106
2004	1.0000	0.0000	0.0057	0.0361	0.0038	1.0456
2005	1.0000	0.0000	0.0057	0.0517	0.0042	1.0616
2006	1.0000	0.0048	0.0057	0.0514	0.0047	1.0666
2007	1.0000	0.0050	0.0085	0.0533	0.0043	1.0711
2008	1.0000	0.0076	0.0080	0.0517	0.0108	1.0781
2009	1.0000	0.0090	0.0100	0.0519	0.0066	1.0775

Source: California Municipal Statistics, Inc.

(Note: As of June 30, 2009, the District had no outstanding general obligation bonds)

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 PRINCIPAL PROPERTY TAXPAYERS  
 CURRENT YEAR AND SIX YEARS AGO

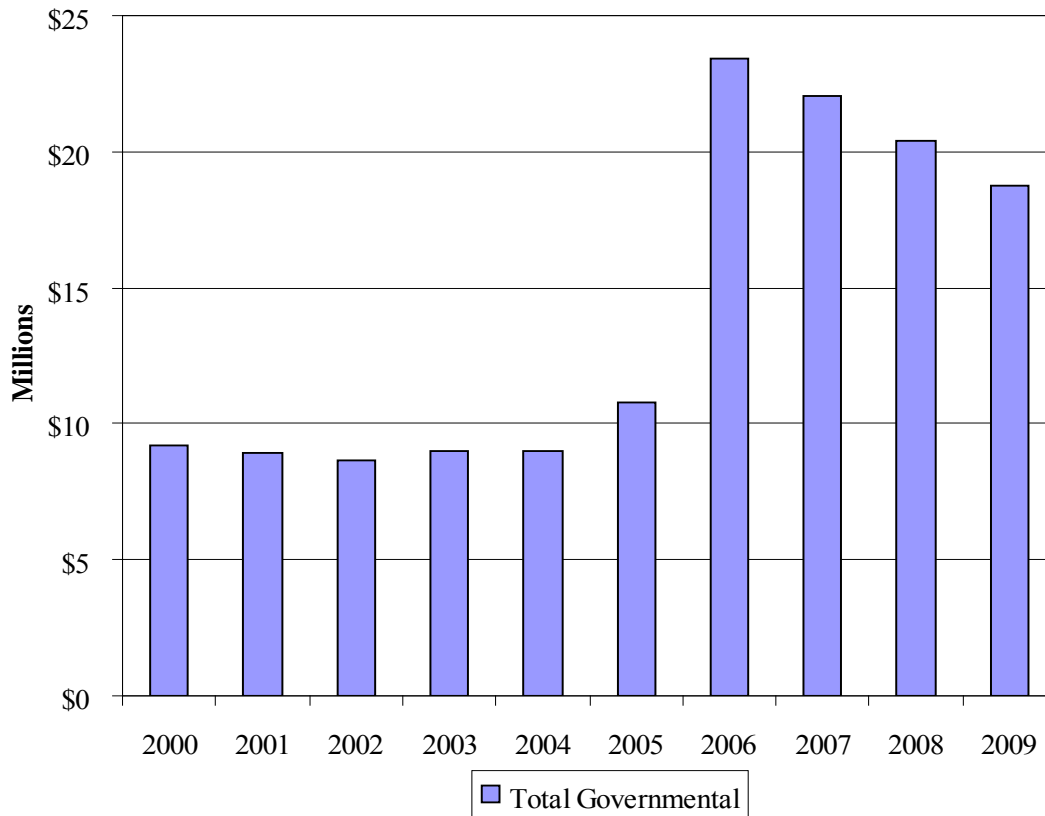
Taxpayer	2008 - 2009			2002 - 2003		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Shapell Industries, Inc.	\$614,566,743	1	1.75%	\$91,111,757	6	0.45%
Chevron USA, Inc.	380,116,452	2	1.08%	296,178,904	1	1.45%
Sunset Building/Land Co. LLC	350,306,905	3	1.00%	266,174,503	2	1.30%
Essex San Ramon Partners LLC	239,567,020	4	0.68%	65,204,851	9	0.32%
SDC-7	153,732,978	5	0.44%	136,319,031	4	0.67%
Annabel Investment Co.	149,351,044	6	0.42%	132,758,166	5	0.65%
Brookfield Coventry LLC	132,191,932	7	0.38%	not available	N/A	0.00%
Centex Homes	127,563,886	8	0.36%	not available	N/A	0.00%
Legacy II and III San Ramon	104,258,000	9	0.30%	not available	N/A	0.00%
Alexander Properties Co.	91,304,179	10	0.26%	81,076,200	8	0.40%
Lennar Homes of California, Inc.	81,475,507	11	0.23%	not available	N/A	0.00%
Wittschen Capital Resources LP	71,148,633	12	0.20%	not available	N/A	0.00%
San Ramon Regional Medical Center	65,038,136	13	0.18%	not available	N/A	0.00%
Davidon Homes	61,064,920	14	0.17%	not available	N/A	0.00%
San Ramon Reflections LLC	60,107,451	15	0.17%	not available	N/A	0.00%
BRE Properties, Inc.	53,075,996	16	0.15%	47,191,522	14	0.23%
Blackhawk Centercal LLC	51,549,888	17	0.15%	not available	N/A	0.00%
WL Homes LLC	49,922,928	18	0.14%	not available	N/A	0.00%
Ardenwood Development Assoc.	49,866,279	19	0.14%	not available	N/A	0.00%
Regency Centers LP	49,670,451	20	0.14%	63,797,968	10	0.31%
Windemere BLC Land Co. LLC			0.00%	169,154,986	3	0.83%
Toll Land XXII LP			0.00%	83,491,263	7	0.41%
2000/2010 Crow Canyon Assoc.			0.00%	60,072,696	11	0.29%
ASN Multifamily LP			0.00%	57,457,981	12	0.28%
NME Hospitals, Inc.			0.00%	50,620,016	13	0.25%
Gateway Crescent, Inc.			0.00%	42,023,834	15	0.21%
Cedar Grove Apartments			0.00%	41,883,746	16	0.20%
230 Alamo Plaza, Inc			0.00%	40,037,462	17	0.20%
Granada Sales, Inc.			0.00%	39,171,011	18	0.19%
GMS Five LLC			0.00%	34,895,488	19	0.17%
Keenan/Bariteau Bishop Ranch			0.00%	32,782,789	20	0.16%
<b>Subtotal</b>	<b>\$2,935,879,328</b>		<b>8.3%</b>	<b>\$1,831,404,174</b>		<b>8.95%</b>

Total Net Assessed Valuation:

Fiscal Year 2008 - 2009	\$35,197,421,497
Fiscal Year 2002 - 2003	\$20,468,162,469

Source: California Municipal Statistics, Inc.  
 Data for years 2000 - 2002 not available

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
RATIO OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS



Fiscal Year	Certificates of Participation	Equipment Capital Leases	Total Primary Government	Percentage of Personal Income (a)	Per Capita (a)
2000	\$9,170,000		\$9,170,000	194.62%	\$86.56414904
2001	8,910,000		8,910,000	175.60%	78.15652357
2002	8,640,000		8,640,000	146.08%	64.00000000
2003	9,015,000		9,015,000	144.89%	64.02971718
2004	9,015,000		9,015,000	136.06%	62.87443943
2005	8,550,000	\$2,235,000	10,785,000	157.60%	72.67275361
2006	17,560,000	5,880,054	23,440,054	325.42%	154.8465675
2007	17,080,000	4,938,655	22,018,655	290.41%	139.2959809
2008	16,425,000	3,962,434	20,387,434	268.89%	128.9764346
2009	15,755,000	3,026,016	18,781,016	237.22%	116.963935

Note : Debt amounts exclude any premiums, discounts, or other amortization amounts.

Sources: San Ramon Valley Fire Protection District & the State of California, Department of Finance (population)

(a) See page 62 (Demographic Statistics) for population data.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPUTATION OF DISTRICT AND OVERLAPPING DEBT  
JUNE 30, 2009

2008-09 Assessed Valuation \$35,197,421,497

	Net Debt Outstanding	Percentage Applicable San Ramon Valley (1)	Amount Applicable San Ramon Valley
<b>OVERLAPPING TAX AND ASSESSMENT DEBT</b>			
Bay Area Rapid Transit District	\$441,360,000	7.719%	\$34,068,578
Chabot-Las Positas Community College District	470,174,226	0.539%	2,534,239
Contra Costa Community College District	176,050,000	24.329%	42,831,205
Livermore Valley Joint Unified School District	111,545,000	0.374%	417,178
San Ramon Valley Unified School District	286,948,581	99.327%	285,017,417
Acalanes Union High School District	122,753,150	0.010%	12,275
Lafayette School District	22,450,000	0.040%	8,980
East Bay Regional Park District	125,850,000	11.379%	14,320,472
Contra Costa County Community Facilities District No. 2001-1	6,480,000	100.000%	6,480,000
City, County and Special District 1915 Act Bonds (Estimate)	10,894,408	2.781 - 100	<u>7,725,069</u>
 <b>TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT</b>			 <b>\$393,415,413 (2)</b>
 <b>DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			
Contra Costa County General Fund Obligations	\$285,315,000	24.570%	\$70,101,896
Contra Costa County Pension Obligations	465,455,000	24.570%	114,362,294
Chabot-Las Positas Community College District General Fund Obligations	4,830,000	0.539%	26,034
Contra Costa Community College District Certificates of Participation	1,050,000	24.329%	255,455
Town of Danville Certificates of Participation	10,600,000	100.000%	10,600,000
City of San Ramon Certificates of Participation	16,780,000	100.000%	16,780,000
<b>San Ramon Valley Fire Protection District Certificates of Participation</b>	<b>15,755,000</b>	<b>100.000%</b>	<b>15,755,000</b>
 <b>TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT</b>			 <b>\$227,880,679</b>
 <b>GROSS COMBINED TOTAL DEBT</b>			 <u>\$621,296,092</u>
<b>NET COMBINED TOTAL DEBT</b>			<u><u>\$621,296,092</u></u>

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the District.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

**RATIOS TO 2008-09 ASSESSED VALUATION**

Combined Direct Debt	0.04%
Total Gross Direct and Overlapping Tax Assessment Debt	1.12%
Total Net Direct and Overlapping Tax Assessment Debt	1.77%
<b>STATE SCHOOL BUILDING AID REPAYABLE</b>	

Source: California Municipal Statistics, Inc.

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPUTATION OF LEGAL BONDED DEBT MARGIN  
JUNE 30, 2009

ASSESSED VALUATION	
Secured Property assessed value, net of exempt real property	\$34,629,953,985
BOUNDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)	\$1,298,623,274
AMOUNT OF DEBT SUBJECT TO LIMIT:	
Total Bonded Debt	\$18,781,016
Less Tax Allocation Bounds and Sales Tax Revenue	
Bonds, Certificates of Participation not subject to limit	18,781,016
Amount of debt subject to limit	0
LEGAL BONDED DEBT MARGIN	\$1,298,623,274

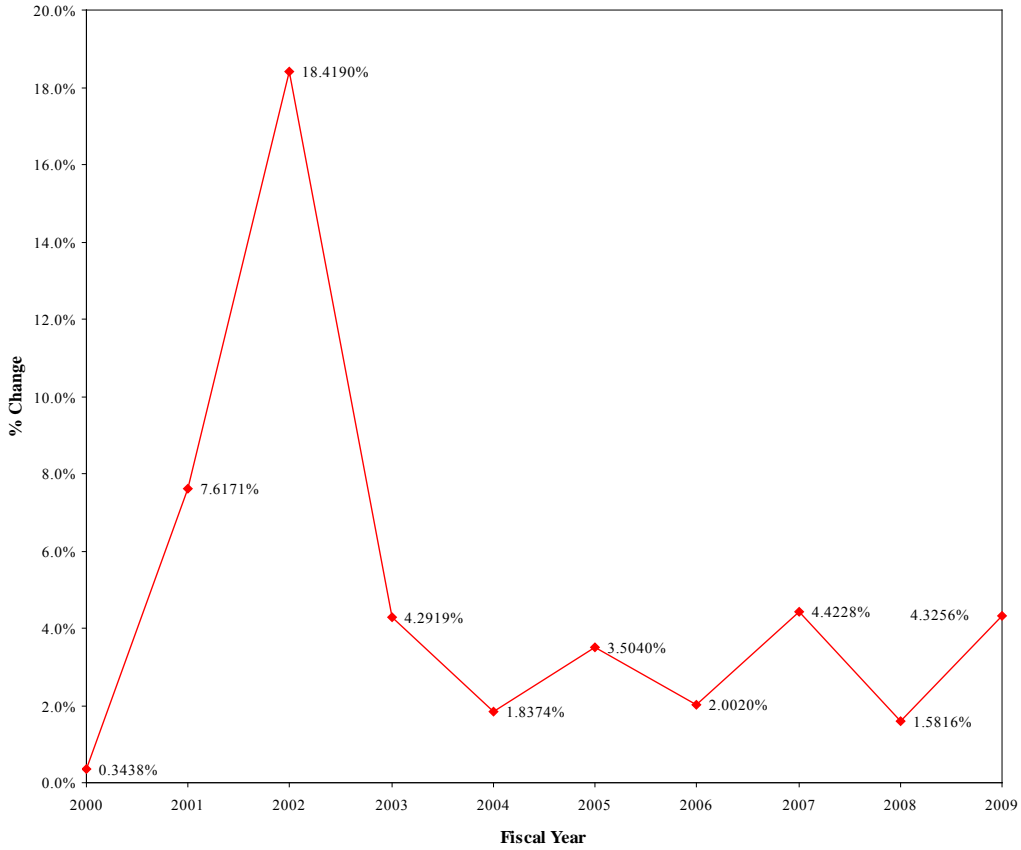
Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2000	\$635,013,718	\$0	\$635,013,718	0.00%
2001	707,051,576	0	707,051,576	0.00%
2002	767,556,093	0	767,556,093	0.00%
2003	841,213,321	0	841,213,321	0.00%
2004	912,931,496	0	912,931,496	0.00%
2005	1,024,850,430	0	1,024,850,430	0.00%
2006	1,154,942,899	0	1,154,942,899	0.00%
2007	1,154,942,899	0	1,154,942,899	0.00%
2008	1,249,724,140	0	1,249,724,140	0.00%
2009	1,298,623,274	0	1,298,623,274	0.00%

NOTE:

(a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 DEMOGRAPHIC STATISTICS  
 LAST TEN FISCAL YEARS

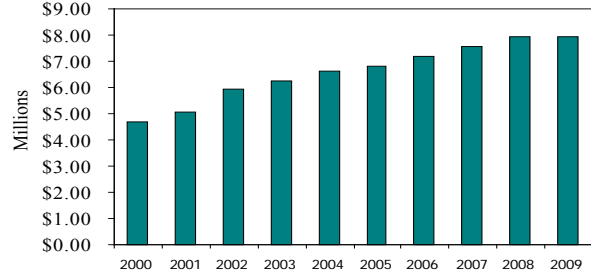


Fiscal Year	Town of Danville Population	City of San Ramon Population	Unincorporated Population (1)	Total Population	% Increase
2000	40,484	44,843	20,606	105,933	0.3438%
2001	42,854	46,109	25,039	114,002	7.6171%
2002	43,003	46,237	45,760	135,000	18.4190%
2003	43,215	47,060	50,519	140,794	4.2919%
2004	43,243	48,609	51,529	143,381	1.8374%
2005	43,273	51,027	54,105	148,405	3.5040%
2006	43,052	53,137	55,187	151,376	2.0020%
2007	42,601	58,035	57,435	158,071	4.4228%
2008	42,629	59,002	58,940	160,571	1.5816%
2009	43,043	63,176	61,298	167,517	4.3256%

Source: State of California Department of Finance

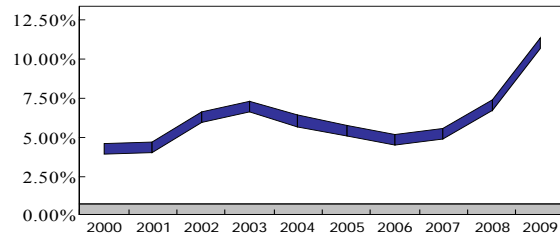
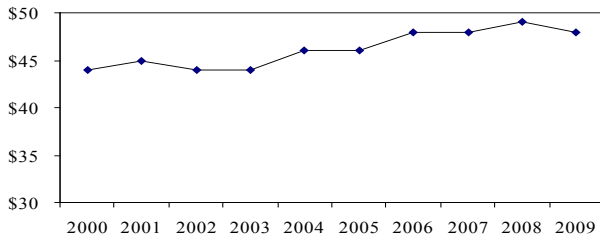
(1) For the years 2002, 2003 and 2004, the Unincorporated area population figure is based on SRVFPD's data: prior years are based on census data.

# SAN RAMON VALLEY FIRE PROTECTION DISTRICT DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS



■ District Population as a % of County Population

■ Total Personal Income (in 000's)



◆ Per Capita Personal Income (in 000's)

■ Unemployment Rate (%)

Fiscal Year	District Population	Total Personal Income in (000's)	Per Capita Personal Income in (000's)	Unemployment Rate (%)	Contra Costa County Population	District Population % of County
2000	105,933	\$4,711,794	44	3.9%	\$946,300	11.19%
2001	114,002	5,074,115	45	4.0%	966,897	11.79%
2002	135,000	5,914,755	44	5.9%	983,439	13.73%
2003	140,794	6,221,968	44	6.6%	996,159	14.13%
2004	143,381	6,625,779	46	5.7%	1,008,178	14.22%
2005	148,405	6,843,105	46	5.1%	1,019,101	14.56%
2006	151,376	7,203,052	48	4.5%	1,029,377	14.71%
2007	158,071	7,581,933	48	4.9%	1,042,341	15.16%
2008	160,571	7,917,054	49	6.7%	1,051,674	15.27%
2009	167,517	7,966,140	48	10.7%	1,060,333	15.80%

Source: State of California Department of Finance, Employment Development Department

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 PRINCIPAL EMPLOYERS  
 JUNE 30, 2009

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Employer	2009	
	Number of Employees	Percent of Total Employees
Chevron USA Inc	6,000	18.08%
AT&T	2,251	6.78%
San Ramon Regional Medical Center	800	2.41%
Accenture	750	2.26%
Primed Management Consulting	382	1.15%
Marriott	368	1.11%
IBM Corporation	358	1.08%
United Parcel Service	356	1.07%
Safeway	324	0.98%
Target	312	0.94%

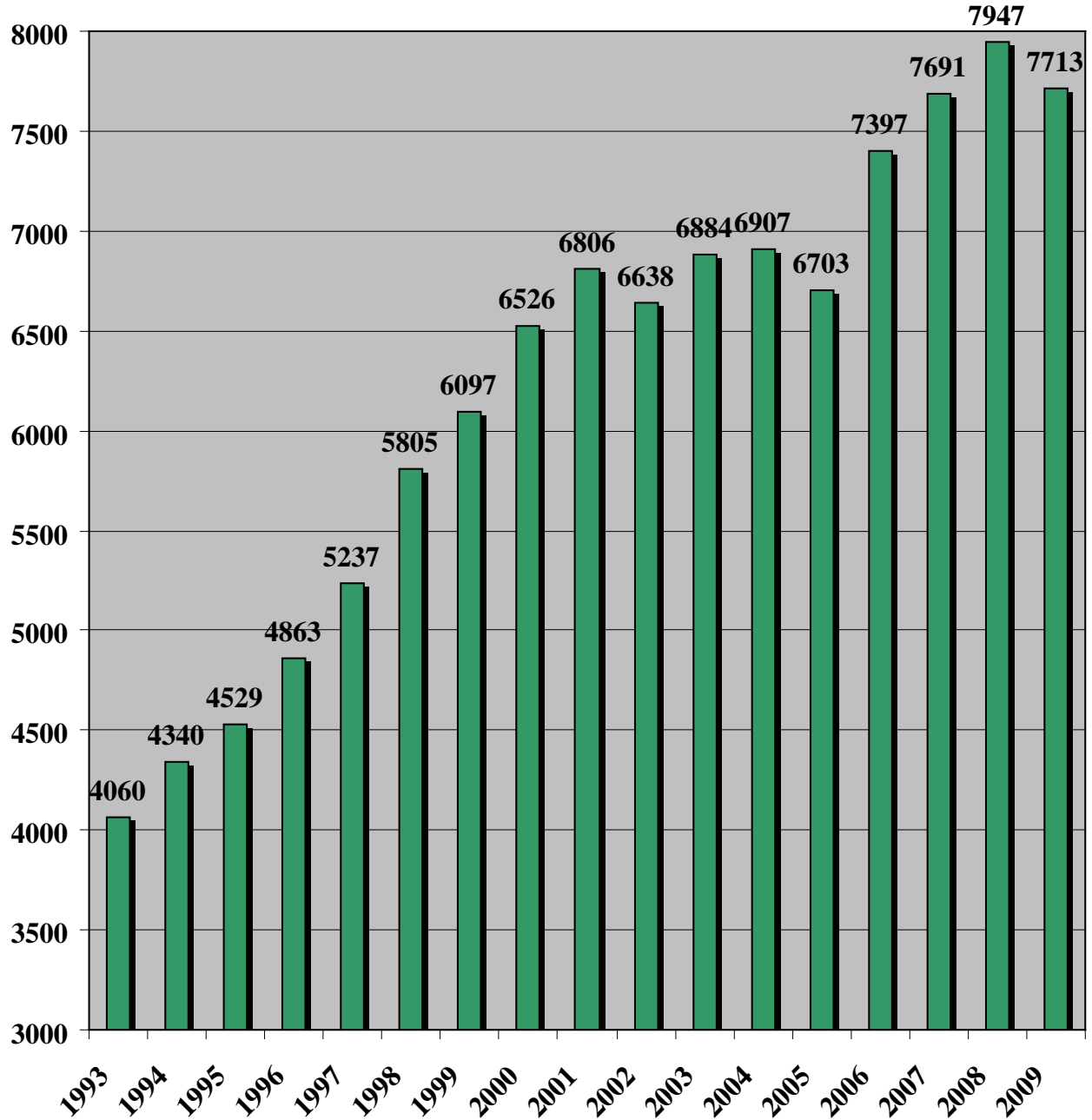
Source: City of San Ramon Finance Department and Town of Danville Business License Division  
 Data for 1999 not available

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
SUMMARY OF DISTRICT ACTIVITIES  
FISCAL YEAR 2008 - 2009

CATEGORY	TOTAL	% CHANGE
POPULATION	167,517	4.33%
RESPONSES	7,713	-2.94%
MUTUAL AID (Including Station Coverage)		
Received	34	580.00%
Extended	325	7.97%
PROPERTY LOSS (Due to Fire)		
Value of Property Involved	\$99,013,690	43.91%
Property Loss	\$7,498,240	156.48%
Property Loss: Percentage of Value of Property Involved	7.57%	78.22%
TOTAL FULL-TIME EMPLOYEES	199	2.05%
WORKERS' COMPENSATION CLAIMS		
Premium and Claims Expenses	526,752	23.11%
LEAVE HOURS (All Personnel)		
Sick leave Used	20,211	6.46%
Service Connected Disability Leave	14,918	11.33%
Vacation Time Used	36,128	-4.98%
TRAINING FOR SUPPRESSION PERSONNEL		
Total Training Hours	73,971	-13.97%

% change is the measurement against prior year actual

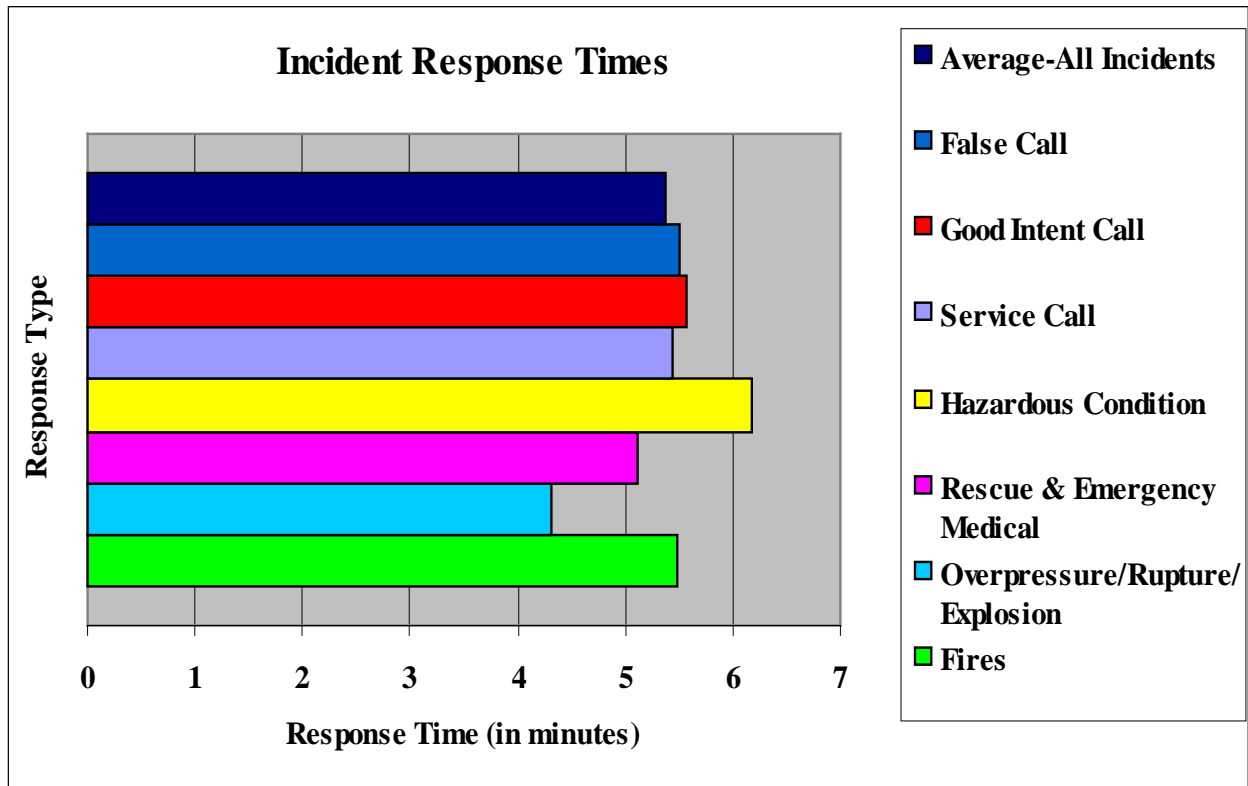
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
COMPARATIVE ANNUAL GRAPH  
TOTAL RESPONSES FY 1993 - 2009



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 EMERGENCY RESPONSE ANALYSIS  
 FISCAL YEAR 2008 - 2009  
 TOTAL RESPONSES: 7,713

TYPE OF INCIDENT	AVERAGE RESPONSE TIME (In Minutes: Seconds)*
Fire & Explosion	5:49
Overpressure/Rupture/Explosion	4:31
Rescue & Emergency Medical	5:12
Hazardous Condition	6:23
Service Connected Illness/Injury Report	5:43
Good Intent Call	5:57
False Call	5:51
<b>AVERAGE-ALL INCIDENTS</b>	<b>5:38</b>

\* Response Time: Time in minutes from time call is received to first unit on scene



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 EMERGENCY RESPONSE DETAIL ANALYSIS  
 FISCAL YEAR 2008 - 2009  
 TOTAL RESPONSES: 7,713

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>FIRE &amp; EXPLOSION</b>		
10,16	Fire, explosion; other outside fire; insufficient information	31
11,12	Structure fire	87
13	Fire in mobile property inside/outside a structure	38
14,17	Fire in trees, grass, brush, standing crops	45
15	Refuse fire outside	25
<b>TOTAL: FIRE &amp; EXPLOSION</b>		<b>226</b>
<b>OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		
20,21,22,23	Steam, air, gas rupture	3
24	Fireworks explosion (no fire)	4
25	Excessive heat, overheat, scorch with no ignition	6
<b>TOTAL: OVERPRESSURE RUPTURE &amp; EXPLOSION</b>		<b>13</b>
<b>RESCUE &amp; EMERGENCY MEDICAL CALL</b>		
30,39	Rescue, emergency medical call; insufficient information	38
31	Emergency medical assist	21
32	Emergency medical call	5,012
33,34,38	Lock-in, land search (people), rescue/EMS standby	13
35,36,37	People trapped, caught, buried, electrocution	5
<b>TOTAL: RESCUE &amp; EMERGENCY MEDICAL CALL</b>		<b>5,089</b>
<b>HAZARDOUS CONDITION</b>		
40,47,49	Hazardous condition, standby; insufficient information	46
41	Flammable gas or liquid condition	52
42	Toxic condition	10
44	Electrical arcing, shorted electrical equipment	70
46	Vehicle accident	10
48	Attempted burning, illegal action	4
<b>TOTAL: HAZARDOUS CONDITION</b>		<b>192</b>

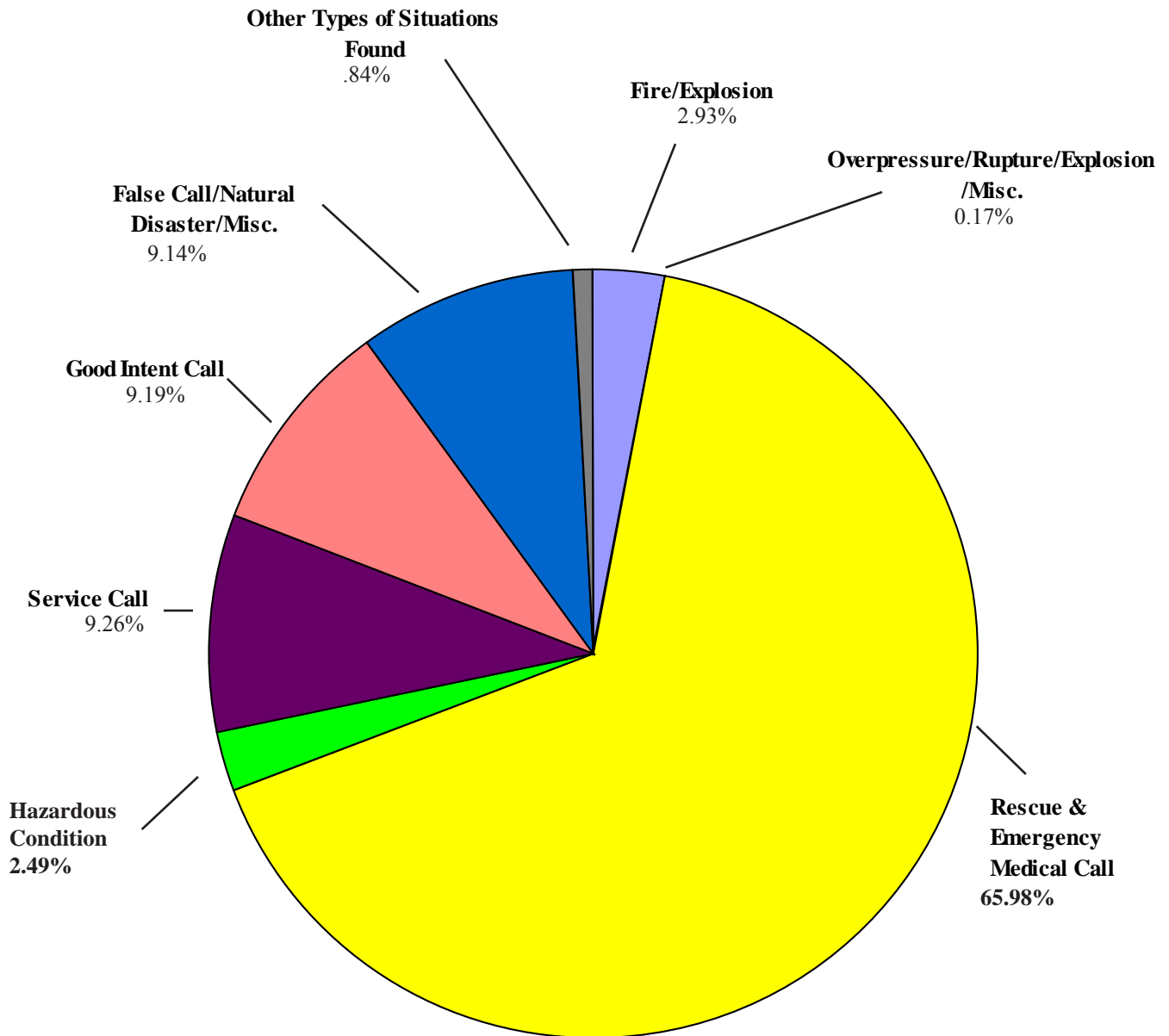
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
EMERGENCY RESPONSE DETAIL ANALYSIS  
FISCAL YEAR 2008 - 2009  
TOTAL RESPONSES: 7,713 (CONT.)

CA FIRE INCIDENT REPORT SYSTEM CODE	CATEGORY DESCRIPTION	NUMBER OF INCIDENTS
<b>SERVICE CALL</b>		
50,54,59	Service call; animal rescue; insufficient information	103
51	Lock-out	90
52	Water/steam leak	72
53	Smoke/odor removal	24
55	Assist invalid	415
56	Unauthorized burning	2
57	Cover assignment	8
<b>TOTAL: SERVICE CALL</b>		<b>714</b>
<b>GOOD INTENT CALL</b>		
60,62,69	Good intent call; wrong location; insufficient information	171
61	Incident cleared prior to arrival	391
63	Controlled burning	0
64	Vicinity alarm	7
65	Steam or other gas mistaken for smoke	132
66	EMS call where patients transported prior to arrival	5
67	Hazardous materials investigation, no condition found	3
<b>TOTAL: GOOD INTENT CALL</b>		<b>709</b>
<b>FALSE CALL</b>		
70,79	False call; insufficient information	101
71	Malicious, mischievous false call	30
73	System malfunction	172
74	Unintentional alarm	402
<b>TOTAL: FALSE CALL</b>		<b>705</b>
<b>NATURAL DISASTER</b>		
80,81,82,83,89	Flood; Windstorm; Miscellaneous not classified	2
<b>TOTAL: NATURAL DISASTER</b>		<b>2</b>
<b>OTHER TYPES OF SITUATIONS FOUND</b>		
90,91	Type of situations found not classified above	63
<b>TOTAL: NATURAL DISASTER</b>		<b>63</b>



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
EMERGENCY RESPONSE FISCAL YEAR 2008 - 2009  
TOTAL RESPONSES: 7,713

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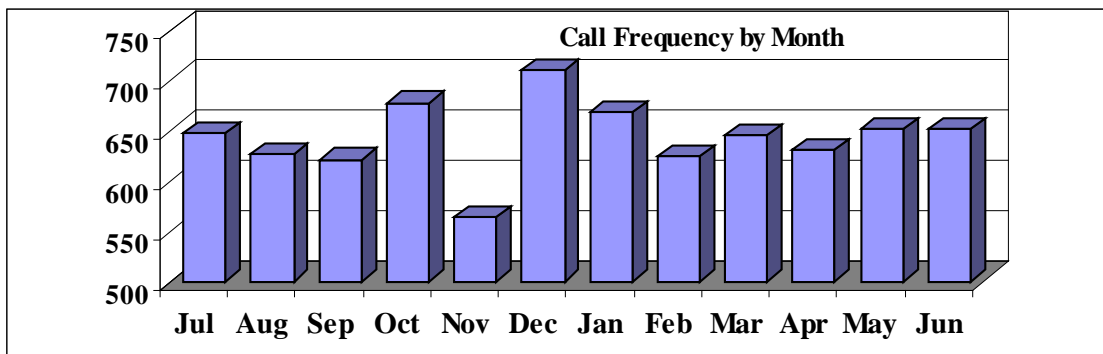
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 CALL FREQUENCY ANALYSIS - FY 2008-2009  
 TOTAL RESPONSES: 7,713

CALL FREQUENCY BY HOUR

TIME	TOTAL	%	TIME	TOTAL	%
12-1 a.m.	185	2.40%	Noon-1p.m.	467	6.05%
1-2 a.m.	168	2.18%	1-2 p.m.	440	5.70%
2-3 a.m.	128	1.66%	2-3 p.m.	434	5.63%
3-4 a.m.	134	1.74%	3-4 p.m.	428	5.55%
4-5 a.m.	114	1.48%	4-5 p.m.	426	5.52%
5-6 a.m.	128	1.66%	5-6 p.m.	428	5.55%
6-7 a.m.	179	2.32%	6-7 p.m.	442	5.73%
7-8 a.m.	306	3.97%	7-8 p.m.	401	5.20%
8-9 a.m.	398	5.16%	8-9 p.m.	375	4.86%
9-10 a.m.	426	5.52%	9-10 p.m.	326	4.23%
10-11 a.m.	465	6.03%	10-11 p.m.	263	3.41%
11-12 noon	458	5.94%	11-midnight	194	2.51%

CALL FREQUENCY BY MONTH

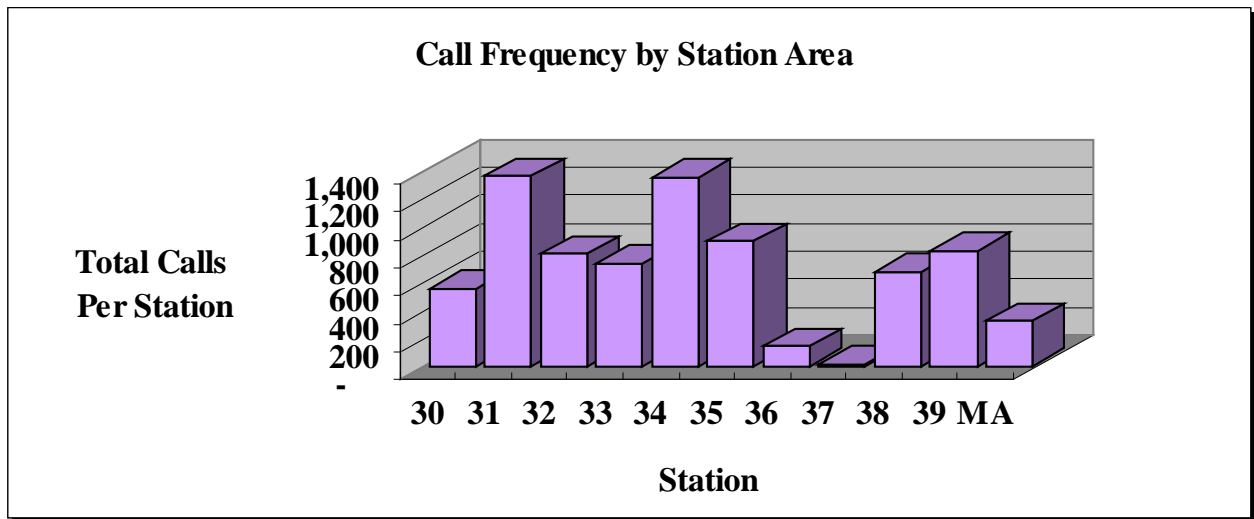
MONTH	TOTAL	%	MONTH	TOTAL	%
July	647	8.39%	January	667	8.65%
August	626	8.12%	February	624	8.09%
September	621	8.05%	March	644	8.35%
October	677	8.78%	April	631	8.17%
November	564	7.31%	May	651	8.44%
December	710	9.21%	June	651	8.44%



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 CALL FREQUENCY ANALYSIS - FY 2008-2009  
 TOTAL RESPONSES: 7,713 (CONT.)

**CALL FREQUENCY BY STATION AREA**

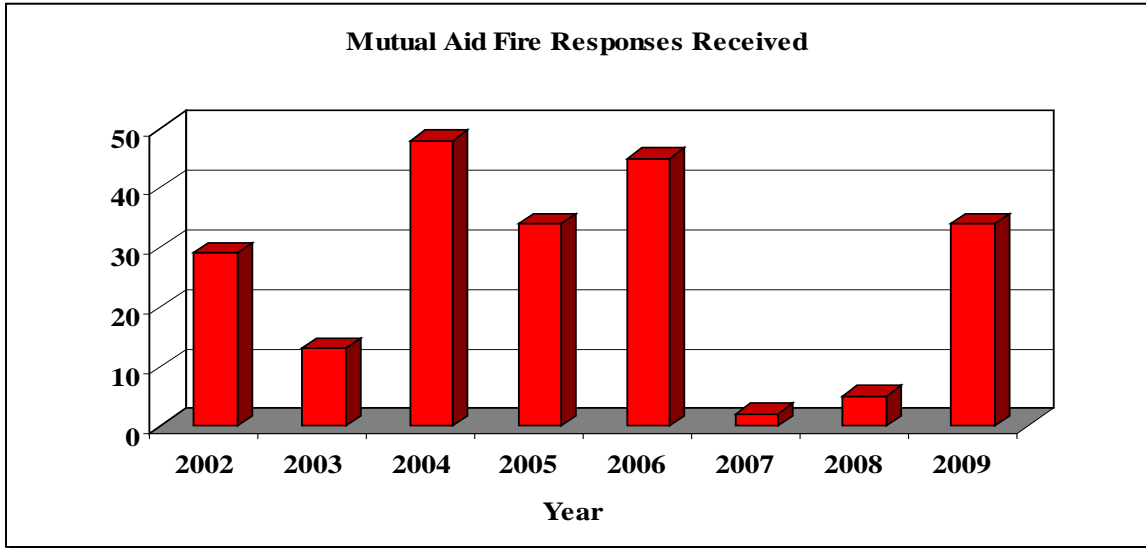
STATION AREA	TOTAL CALLS	%
Station 30 - San Ramon	558	7.23%
Station 31 - Danville	1,361	17.65%
Station 32 - Alamo	801	10.39%
Station 33 - Diablo	737	9.56%
Station 34 - San Ramon	1,357	17.59%
Station 35 - Blackhawk	894	11.59%
Station 36 - Tassajara	155	2.01%
Station 37 - Morgan Territory	11	0.14%
Station 38 - San Ramon	682	8.84%
Station 39 - San Ramon	832	10.79%
Mutual Aid Extended	325	4.21%



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
MUTUAL AID FIRE RESPONSES - LAST EIGHT FISCAL YEARS  
(EXCLUDING STATION COVERAGE)

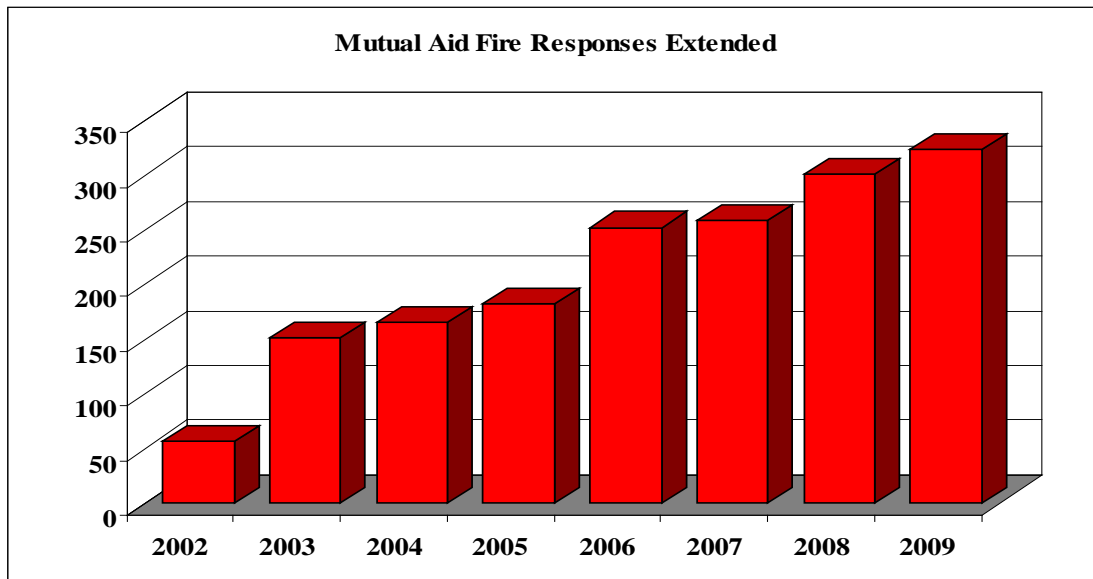
**MUTUAL AID RECEIVED**

	2002	2003	2004	2005	2006	2007	2008	2009
Mutual Aid Received	29	13	48	34	45	2	5	34



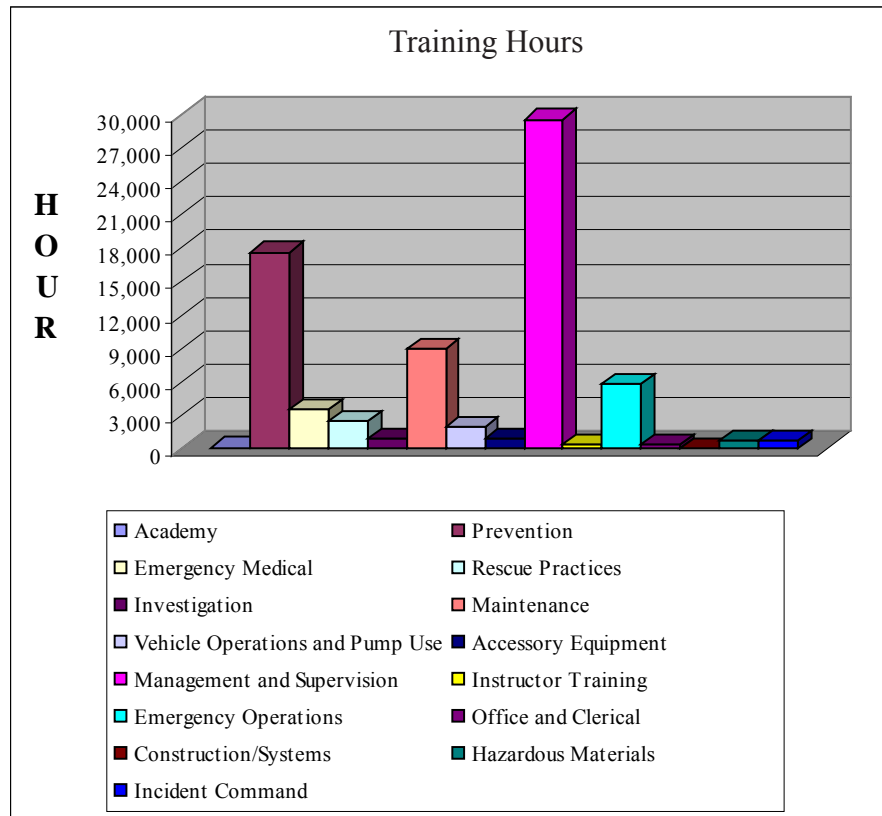
**MUTUAL AID EXTENDED**

	2002	2003	2004	2005	2006	2007	2008	2009
Mutual Aid Extended	56	151	165	182	252	258	301	325



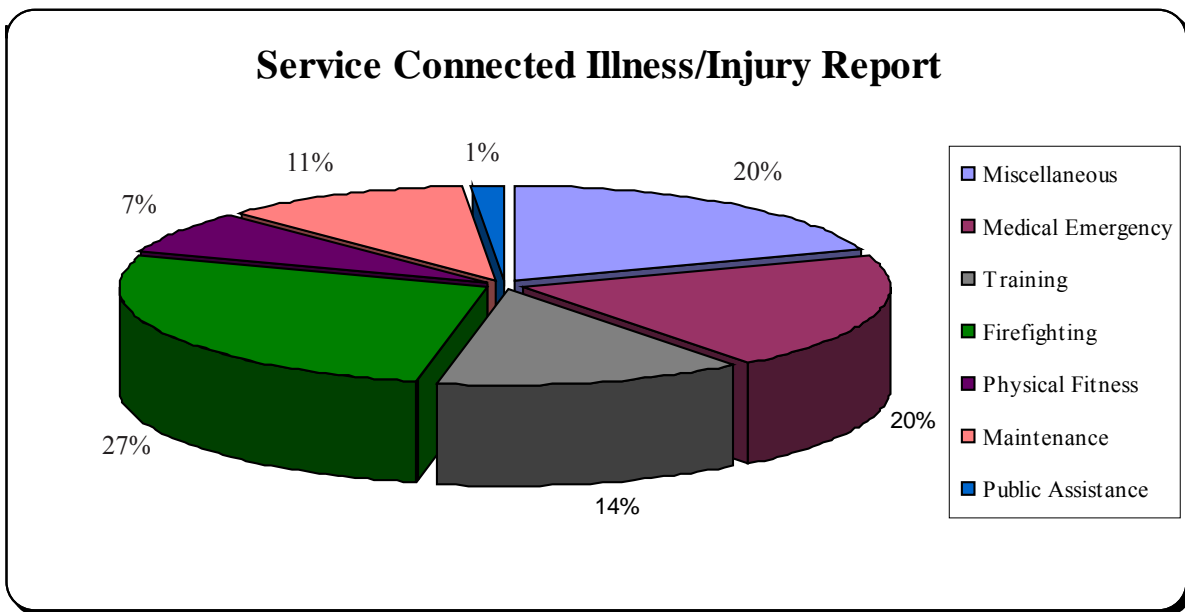
SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 TRAINING HOURS  
 FY 2008 - 2009

TYPE OF TRAINING	HOURS
Academy	103
Prevention	17,642
Emergency medical	3,585
Rescue Practices	2,503
Investigation	816
Maintenance	8,962
Vehicle Repair	0
Vehicle Operations and Pump Use	1,931
Accessory Equipment	839
Management and Supervision	29,562
Instructor Training	429
Emergency Operations	5,791
Office and Clerical	360
Construction/Systems	62
Hazardous Materials	650
Incident Command	736
<b>TOTAL TRAINING HOURS</b>	<b>73,971</b>



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 SERVICE CONNECTED ILLNESS/INJURY REPORT  
 FY 2008 - 2009

INCIDENT ACTIVITY	NUMBER	%
Miscellaneous	13.00	19.70%
Medical Emergency	13.00	19.70%
Training	9.00	13.64%
Firefighting	18.00	27.27%
Physical Fitness	5.00	7.58%
Maintenance	7.00	10.61%
Public Assistance	1.00	1.50%
<b>TOTAL NUMBER OF MEDICAL INJURIES</b>	<b>66.00</b>	<b>100.00%</b>



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
 OPERATING INDICATORS BY FUNCTION  
 LAST NINE FISCAL YEARS

Function	2000 - 2001	2001 - 2002	2002 - 2003	2003 - 2004	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009
<b>Operations</b>									
Fire & Explosion	293	243	216	290	213	280	252	243	225
Overpressure Rupture & Explosion	33	34	26	18	15	12	12	13	13
Rescue & Emergency Medical Call	4,225	4,084	4,241	4,414	4,367	4,636	4,827	5,129	5,085
Hazardous Condition	262	240	196	285	250	282	263	256	192
Service Call	699	678	721	620	581	658	705	639	710
Good Intent Call	241	277	320	377	394	643	927	1,034	709
False Call	1,029	1,049	1,091	859	865	776	589	562	701
Natural Disaster	7	3	24	2		8		5	2
Other Types of Situation Found	17	30	49	42	18	102	116	66	64
Suppression	6,806	6,638	6,884	6,907	6,703	7,397	7,691	7,947	7,713
Fire Prevention	37,874	31,703	26,782	32,618	28,668	25,731	34,929	101,252	N/A
Training	65,028	61,898	58,630	66,954	66,673	62,019	57,766	85,978	73,971

Data for year 2000 not available

SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STAFFING SUMMARY  
LAST FIVE FISCAL YEARS

DIVISION	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009
<b>BOARD OF DIRECTORS</b>					
Directors	5	5	5	5	5
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>FIRE CHIEF</b>					
Fire Chief	1	1	1	1	1
Executive Assistant	1	1	1	1	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>HUMAN RESOURCES</b>					
Assistant Chief	1	1			
Director			1	1	1
Technician	1				
Generalist		1	1	1	1
Senior Office Assistant				1	
Office Assistant					2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>FINANCE</b>					
Director	1	1	1		
Supervisor				1	1
Analyst (Part-time)	1				
Analyst		1	1		
Accounting Technician				2	2
Senior Office Assistant	1	1	1		
Office Assistant	2	2	2	2	
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>3</b>
<b>TRAINING</b>					
Battalion Chief	1	1			
Division Chief			1	1	1
Administrative Captain	2	2	3	3	3
Senior Office Assistant	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>TECHNOLOGY</b>					
Deputy Chief	1	1	1		
Assistant Chief				1	
GIS Analyst		1	1	1	1
Technology Systems Manager				1	1
Senior Office Assistant		1			
Communication Specialist (Part-time)				1	1
Radio Technician (Part-time)				1	1
<b>Total</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>5</b>	<b>4</b>



SAN RAMON VALLEY FIRE PROTECTION DISTRICT  
STAFFING SUMMARY  
LAST FIVE FISCAL YEARS

DIVISION	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009
<b>COMMUNICATIONS CENTER</b>					
Dispatchers	9	9	9	9	9
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>FACILITIES</b>					
Assistant Chief					1
Senior Office Assistant			1	1	1
<b>Total</b>			<b>1</b>	<b>1</b>	<b>2</b>
<b>FIRE PREVENTION</b>					
Battalion Chief/Fire Marshal	1	1	1		
Division Chief/Fire Marshal				1	1
Deputy Fire Marshal	2	2	2	2	2
Inspector	2	2	2	2	2
Code Compliance Officer	4	4	4	4	4
Prevention Specialist	2	2	2	2	2
Administrative Secretary	1				
Office Assistant		1	1	1	1
Plans Examiner (Contract)	1	1	1		
Plans Examiner				1	1
CERT Program Coordinator (Part-time)			1	1	1
<b>Total</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>EMERGENCY OPERATIONS</b>					
Assistant Chief	1	1	1	1	1
Battalion Chief	3	3	3	4	4
Captain	39	39	39	39	39
Engineer	39	42	42	42	41
Firefighter / Paramedics	56	50	49	54	60
Senior Office Assistant	.5	.5	.5	.5	.5
Station 37 Coordinator				1	1
<b>Total</b>	<b>139</b>	<b>136</b>	<b>135</b>	<b>141</b>	<b>146</b>
<b>FLEET</b>					
Mechanic	2	2	2	2	2
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>EMERGENCY MEDICAL</b>					
EMS Coordinator	1	1	1	1	1
EMS Quality Improvement Coordinator	1	1	1	1	1
Senior Office Assistant	.5	.5	.5	.5	.5
<b>Total</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>GRAND TOTAL</b>	<b>184</b>	<b>183</b>	<b>184</b>	<b>195</b>	<b>199</b>

# ABOUT US

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The San Ramon Valley Fire Protection District is an autonomous Special District as defined under the Fire Protection District Law of 1987, Health and Safety Code, Section 13800, of the State of California.

A five member Board of Directors, elected by their constituents and each serving a staggered four year term, govern the District. The Fire Chief oversees the general operations of the District in accordance with the policy direction prescribed by the Board of Directors. The Fire Chief also serves as the Treasurer for the District.

In 2009, the District employed nearly 200 personnel, in addition to approximately 50 volunteers serving in four separate volunteer programs. The District maintains ten fire stations and one administrative office building, all strategically located throughout the jurisdiction. The District staffs fifteen companies, including structure and wildland engines, ladder trucks, ALS ambulances, and specialized Haz Mat, Rescue, Communications and other support units. The District also operates its own nationally accredited (NAEMD) 9 1 1 communications center.

The District's service area encompasses approximately 155 square miles, covering the communities of Alamo, Blackhawk, the Town of Danville, Diablo, the City of San Ramon, the southern area of Morgan Territory and the Tassajara Valley. Within the boundaries of the District are expansive wildland areas, large single family homes and multi family residential complexes, hotels, a regional hospital, numerous convalescent/assisted living facilities, equestrian areas, hiking trails, rock climbing areas, and a facility housing a low level nuclear reactor. The District is also bisected by a major interstate highway (I 680).

The total population served by the District in 2009 exceeded 167,500. On business days, this figure grows by another 30,000 to include the personnel employed in the Bishop Ranch Business Park. Bishop Ranch is a 585 acre development with nine million square feet of office space located in San Ramon. The business park is comprised of over 300 diverse companies, ranging from large, well known Global 500 companies to innovative start-ups.

The major revenue sources of the District are property taxes (92%), ambulance service fees and interest income. Total income for the year ending June 30, 2009 was \$55,967,884. The Comprehensive Annual Financial Report (CAFR) provides complete financial statements for the District.



SERVING THE COMMUNITIES OF ALAMO, BLACKHAWK,  
DANVILLE, DIABLO, SAN RAMON, THE SOUTHERN  
BOUNDARY OF MORGAN TERRITORY AND  
THE TASSAJARA VALLEY

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